Volume IV

Additional Information

Québec

2007-2008

Expenditure Budget

Volume IV

Additional Information

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FOREWORD

The Public Administration Act (R.S.Q., c. A-6.01) requires the Chair of the Conseil du trésor to table in the National Assembly the Expenditure Budget for all departments and agencies. This sets out the appropriations required over the course of the coming fiscal year, as well as the annual expenditure management plans developed by each of the ministers.

The Chair of the Conseil du trésor presents the 2007-2008 Expenditure Budget information to the National Assembly in four volumes:

— Volume I, *Estimates and Annual Expenditure Management Plans of the National Assembly and Persons Appointed by the National Assembly*, contains information on the National Assembly and persons such as the Public Protector, the Auditor General, the Chief Electoral Officer and the Lobbyists Commissioner who are designated by the National Assembly.

— Volume II, *Estimates of the Departments and Agencies*, contains estimates of all government appropriations for the 2007-2008 fiscal year. It distinguishes between the Expenditure Budget and the Capital Budget. Appropriations are broken down by portfolio and by program.

— Volume III, *Annual Expenditure Management Plans of the Departments and Agencies*, contains the yearly spending management plans prepared by each of the ministers.

— Volume IV, *Additional Information*, provides additional Expenditure Budget information.

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CHAPTER 1 2007-2008 EXPENDITURE BUDGET

IN BRIEF

In 2007-2008, total government expenditures amount to $61,046.2 million, comprising program spending of $53,802.2 million and debt service of $7,244.0 million.

Program spending grows by $2,033.2 million, or 3.9%, from 2006-2007. This rate is lower than the forecast economic growth rate for 2007 of 4.2%.

Most of this increase is allocated to the Government's priorities of health and education:

— $1,355.2 million to the "Santé et Services sociaux" portfolio, an increase of 6.0%;

— $643.6 million to the "Éducation, Loisir et Sport" portfolio, an increase of 5.0%.

The expenditure budget for the other portfolios remains relatively stable, with a slight increase of $34.4 million or 0.2%.

1. 2007-2008 Expenditure Budget

Total government expenditures amount to $61,046.2 million in 2007-2008 and break down as follows:

— $53,802.2 million for program spending;

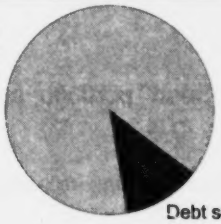
— $7,244.0 million for debt service.

Program spending grows by 3.9% compared to 2006-2007, while debt service increases by $277.0 million or 4.0%, for a total expenditure growth of 3.9%.

The growth in the debt service is largely attributable to the forecast decline of the Canadian dollar against other currencies comprising the debt, and to the forecast increase in interest rates.

For every dollar of government revenue in 2007-2008, more than 88 cents will be used to fund program costs and nearly 12 cents to fund the debt service.

Breakdown and Growth of Expenditures



	2007-2008	2006-2007	Variation $M	Growth %
Program spending	53,802.2	51,769.0	2,033.2	3.9
Debt service	7,244.0	6,967.0	277.0	4.0
Total Expenditures	**61,046.2**	**58,736.0**	**2,310.2**	**3.9**

Four portfolios account for 80.8% of program spending in 2007-2008:

— The "Santé et Services sociaux" portfolio, with a budget of $23,843.2 million, represents 44.3% of program spending;

— The "Éducation, Loisir et Sport" portfolio, with a budget of $13,395.2 million, represents 24.9% of program spending;

— The "Emploi et Solidarité sociale" portfolio, with a budget of $4,126.5 million, represents 7.7% of program spending;

— The "Transports" portfolio, with a budget of $2,074.8 million, represents 3.9% of program spending.

Together, the other portfolios, with expenditures totaling $10,362.5 million, represent 19.2% of program spending and include:

— $1,803.6 million to the "Famille et Aînés" portfolio, or 3.4% of program spending;

— $1,768.3 million to the "Affaires municipales et Régions" portfolio, or 3.3% of program spending.

Breakdown of Program Spending in 2007-2008

	$M	%
Santé et Services sociaux	23,843.2	44.3
Éducation, Loisir et Sport	13,395.2	24.9
Emploi et Solidarité sociale	4,126.5	7.7
Transports	2,074.8	3.9
Other portfolios	10,362.5	19.2
Total	**53,802.2**	**100.0**

2. Variation in Program Spending in 2007-2008

The expenditure budget totals $53,802.2 million for the 2007-2008 fiscal year, an increase of $2,033.2 million over the 2006-2007 probable expenditure.

98.3% of this growth is allocated to health and education:

— $1,355.2 million to the "Santé et Services sociaux" portfolio, for a growth of 6.0% over 2006-2007, which represents 66.7% of the total growth in program spending in 2007-2008;

— $643.6 million to the "Éducation, Loisir et Sport" portfolio, which is 5.0% compared with in 2006-2007 and represents 31.6% of the total growth in program spending in 2007-2008.

The expenditure budget for the other portfolios remains relatively stable in 2007-2008, with a slight increase of 0.2% or $34.4 million from 2006-2007.

Breakdown of the Growth of Program Spending in 2007-2008 by Activity Sector

	Breakdown		Growth Rate
	$M	%	%
Santé et Services sociaux	1,355.2	66.7	6.0
Éducation, Loisir et Sport	643.6	31.6	5.0
Other portfolios	34.4	1.7	0.2
Total	**2,033.2**	**100.0**	**3.9**

Santé et Services sociaux

Expenditure budget increases by $1,355.2 million in 2007-2008

In 2007-2008, the 6.0% growth will allow for:

— Funding the increases in compensation granted to staff in the network and health professionals, the impact of the cost of pay equity and the variation in the employer's contributions to the pension plans. These factors represent a total of $795.4 million in 2007-2008, or nearly 59.0% of the total growth;

— Injecting $362.0 million into the health and social services network to cover system costs, the indexation of expenses, debt service and the operation of new equipment and facilities;

— Funding the growth in the cost of prescription drugs with $109.5 million;

— Consolidating services to the dependent elderly, handicapped persons, trouble youth and their families, and persons suffering from mental health problems, with additional budgets of $80.0 million annualized to $158.0 million. These funds will also be used to increase support to shelters for battered women and women's centres.

Moreover, an additional budget of $8.3 million is allocated to promoting the Capitale-Nationale Region, due to the increased contribution to the Québec City 400th anniversary celebrations.

Éducation, Loisir et Sport

Expenditure budget increases by $643.6 million in 2007-2008

Expenditures on education grow by $643.6 million or 5.0% compared with 2006-2007. Additional amounts allocated to education will primarily serve to:

— Maintain and improve the quality of services and to fund the different growth factors in the networks, specifically wage parameters, including pay equity settlements amounting to $413.5 million;

— Reinvest $120.0 million in higher education;

— Increase funding by $86.1 million for the addition of resources at the elementary and secondary levels for students who are handicapped or have learning or adjustment difficulties and for the hour and a half increase in teaching time per week at the elementary level, which came into effect in September 2006.

Other portfolios

Overall program spending remains at the 2006-2007 level

The overall increase in the budgets for the other departments in 2007-2008 is 0.2%. These budgets were prepared with the aim of preserving and improving services to the public. The main variations are as follows:

— The budget for the Ministère des Affaires municipales et des Régions declines by $87.9 million, primarily due to the impact of $128.0 million resulting from implementation of the Entente sur un nouveau partenariat fiscal et financier avec les municipalités 2007-2013, which provides for the replacement of program spending by reimbursements of sales tax. If this adjustment is excluded, the growth in the budget is $40.1 million or 2.2%, including an additional budget of $10.0 million, bringing the budget allocated to the Politique nationale de la ruralité to $30.0 million. In addition, amounts totalling $34.9 million to implement the Strategy for the Development of Every Region have been provided for in the Contingency Fund;

— The budget for the Ministère de l'Agriculture, des Pêcheries et de l'Alimentation increases by $9.9 million or 1.4%, mainly by the addition of a budget of $10.0 million for the adaptation of the bovine salvage and processing industry in respect to the elimination of parts of bovines specified as high-risk materials. A further $5.0 million is provided in the Contingency Fund for measures to support agriculture and fisheries within the framework of the Strategy for the Development of Every Region;

— The budget for the Ministère du Conseil exécutif is increased by $83.1 million, mainly due to $27.4 million in funding for the 2006-2009 Youth Action Strategy, establishment of the new Aboriginal Initiatives Funds with an envelope of $10.2 million, and the provision for carrying out government communication projects for which expenditures of $20.0 million in 2006-2007 appear in the expenditure budgets of other departments;

— The budget allocated to Culture, Communications et Condition féminine increases by $25.1 million or 4.2%. In addition, the $10.0 million in emergency assistance granted in 2006-2007 to the Québec cinema and the $5.0 million in assistance granted to museums are renewed in 2007-2008;

— The budget for the Ministère du Développement durable, de l'Environnement et des Parcs increases by $5.6 million or 2.9%, primarily due to the addition of $2.0 million to implement the ClimatSol Program, involving investments of $50.0 million over the next three years, and the addition of $1.0 million for the environmental development work at the Parc national du Mont-Orford;

— The budget for Développement économique, Innovation et Exportation increases by $117.0 million or 18.3%. This budget in part, includes $68.5 million to support the forestry sector, $58.3 million for the Québec Research and Innovation Strategy and $33.6 million for the Strategy for the Development of Every Region;

— The budget allocated to Emploi et Solidarité sociale is up by $41.7 million or 1.0% to allow for the indexation of welfare benefits and to fund the new National Reconciliation Program with the Duplessis Orphans;

— The budget for the Ministère de la Famille et des Aînés is increased by $89.2 million or 5.2%, mainly due to the increase in compensation for kindergarten teachers. An amount of $5.0 million was added under the Action Strategy for the Seniors. In addition, recurring amounts of $3.0 million to fund community stop-over centres will be added to the Department's budget and are provided for in the Contingency Fund;

— The budget for the Ministère des Finances is up by $52.8 million mainly due to the provision for revenue initiatives, for which the expenditures in 2006-2007 appear in the expenditure budgets of other departments;

— The budget for the Ministère de l'Immigration et des Communautés culturelles is down by $13.6 million. However, taking into account forecast revenues in 2007-2008 of $18.8 million, derived from fees related to the selection of immigrants will allow the Department to increase its spending by the same amount. Thus, the Department's expenditures will actually increase by $5.2 million. This increase will be mainly allocated to the francisation of immigrants;

— The budget for Relations internationales increases by $14.8 million or 14.5%, mainly due to the addition of $4.0 million for the Politique internationale du Québec and $6.1 million for the organization of the Francophonie Summit to be held in Québec City in 2008;

— The budget for Ressources naturelles et Faune increases by $51.6 million or 13.0%, with the addition of $36.6 million to implement the Plan de soutien au secteur forestier, $16.0 million for the Strategy for the Development of Every Region and $10.0 million for forestry investments;

— The budget for the Ministère de la Sécurité publique increases by $4.9 million or 0.5%, mainly to continue to implement the Act Respecting the Québec Correctional System (R.S.Q., c. S-40.1). Also, an additional $3.0 million, provided for in the Contingency Fund to intensify the fight against the street gang phenomenon, will be added to the amounts already announced in this regard;

— The budget for the Ministère des Services gouvernementaux is up by $4.3 million or 5.4%, mainly to continue the deployment of Services Québec and e-Government;

— Finally, the budget allocated to Transports increases by $131.7 million or 6.8%, mainly due to higher investments in road network and for public transit. Also, an additional $11.0 million is earmarked in the Contingency Fund to support the stakeholders in the Montréal region in sharing the financing of regional public transit equipment, and particularly the Montréal Métro.

In addition, some of the department's expenditure budgets are down, mainly due to the non-recurrence of expenditures made in 2006-2007:

— The budget for the Conseil du trésor declines by $37.9 million, due notably to non-recurring amounts paid in 2006-2007 for pay equity, following the decision by the Commission de l'équité salariale to spread the pay adjustments in this regard over seven rather than eight payments;

— In the "Justice" portfolio, the decline of $21.0 million in the budget is entirely attributable to equivalent disbursements made in 2006-2007 to the crime victims compensation program (IVAC). Amounts for contingencies are provided for in the Contingency Fund to fund the recurrence of these expenditures in 2007-2008, if applicable;

— The budget for the "Persons appointed by the National Assembly" portfolio is down by $56.0 million due to the non-recurrence in 2007-2008 of expenditures made by the Director General of Elections to hold the general election on March 26, 2007;

— The budget for the Ministère du Revenu declines by $144.1 million. This decline is attributable to variations in the provision for bad debts, which is reevaluated each year;

— The budget for the Ministère du Tourisme is down by $2.9 million. This variation results mainly from the net effect of the non-recurrence of a $7.3 million subsidy paid to the Granby Zoo, the addition of $8.0 million in 2007-2008 to support regional tourism development projects and $4.0 million in transfers from other departments in 2006-2007;

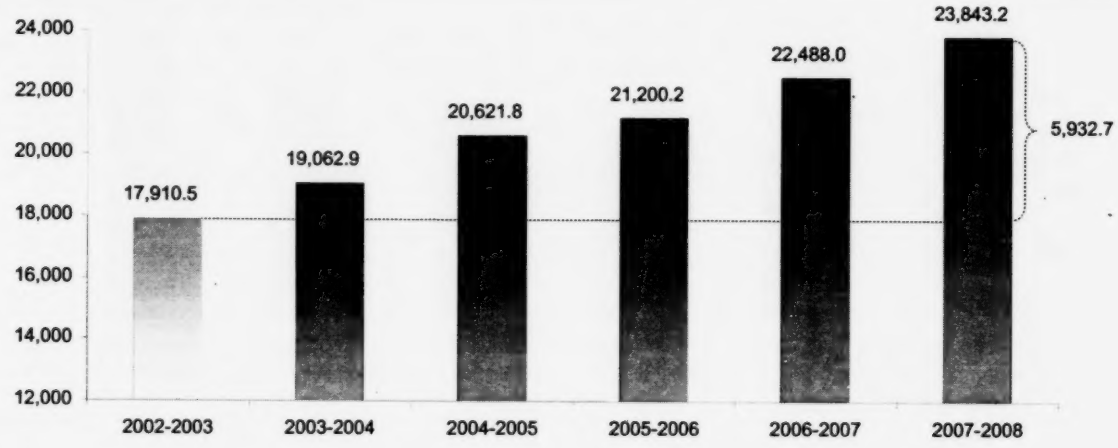
— The decline of $3.7 million for the Ministère du Travail is mainly attributable to the amounts obtained by the Commission de la construction du Québec in 2006-2007 to continue revenue initiatives, and provided for in 2007-2008 in the "Finances" portfolio.

Appendix 1.1

Santé et Services sociaux

The growth in funding allocated to the health and social services sector since 2002-2003 is $5,932.7 million, which represents an average annual growth rate of 5.9%.

Evolution in Health and Social Services Expenditures since 2002-2003
(millions of dollars)

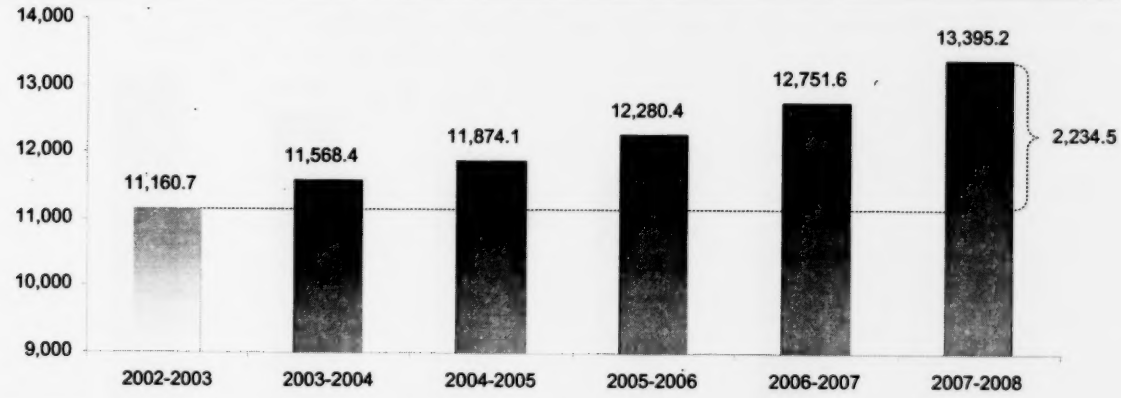


Appendix 1.2

Éducation, Loisir et Sport

The expenditure budget allocated to education has increased by $2,234.5 million since 2002-2003, which represents an average annual growth rate of 3.7%.

Evolution in Education Expenditures since 2002-2003
(millions of dollars)

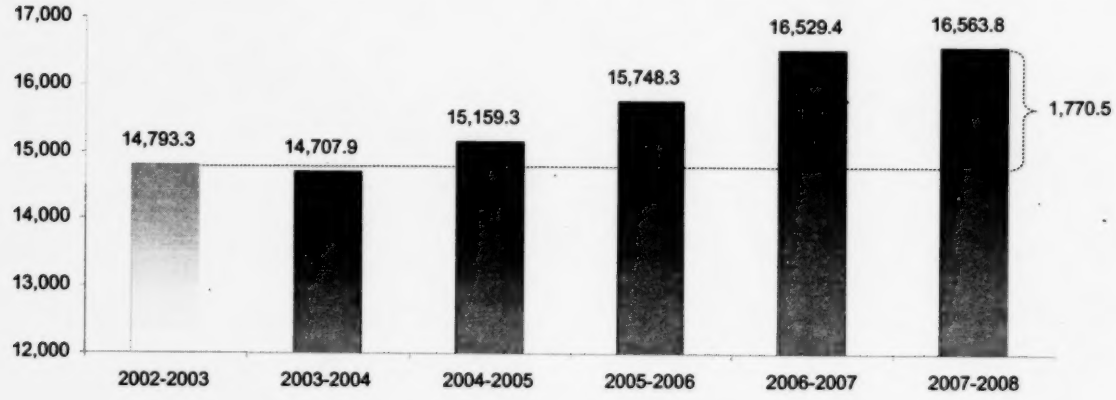


Appendix 1.3

Other portfolios

The growth in funding allocated to the other portfolios since 2002-2003 is $1,770.5 million, which represents an average annual growth rate of 2.3%.

Evolution in Expenditures of Other Portfolios since 2002-2003
(millions of dollars)



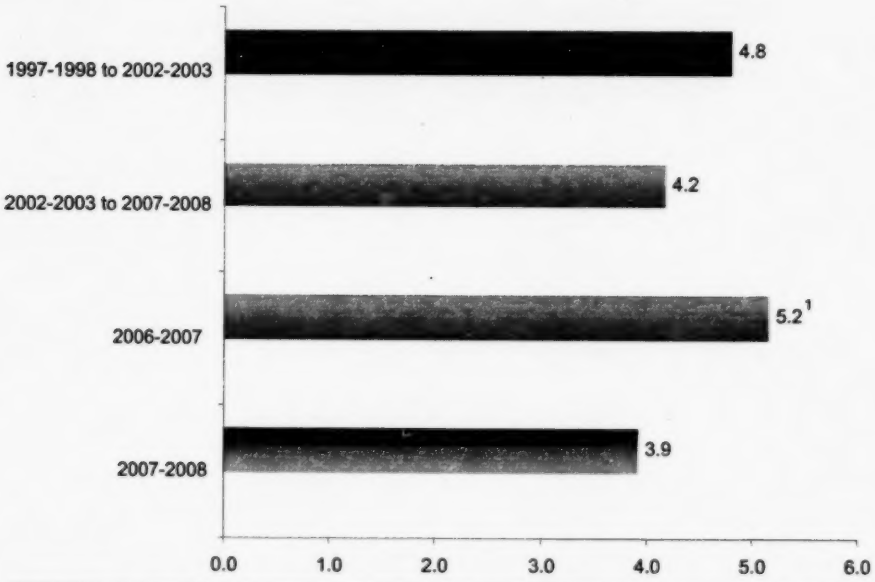
Appendix 1.4

Program Spending Growth Rate since 1997-1998

Over the past five years, the average growth in program spending of 4.2% was below the average of 4.8% for the years from 1997-1998 to 2002-2003.

The program spending growth rate in 2007-2008 is 3.9%.

Program Spending Growth Rate since 1997-1998
(as a percentage)



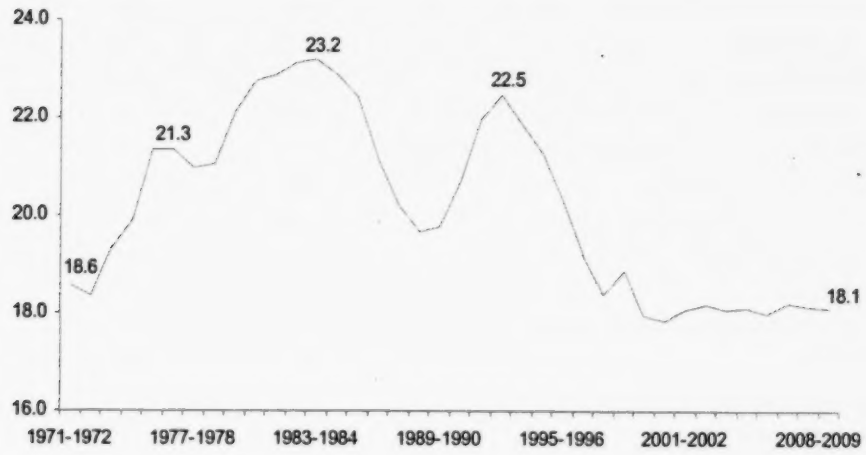
[1] This growth rate includes the impact of $242.0 million in 2006-2007, following the decision by the Commission de l'équité salariale to spread the pay equity adjustments over seven rather than eight payments. It also includes a one-time expenditure of $69.0 million to hold the general election on March 26, 2007. If these expenses were excluded, the program spending growth rate would be 4.5%.

Appendix 1.5

Evolution of Program Spending as a Percentage of Gross Domestic Product

The weight of program spending in the economy should be at 18.1% in 2008-2009, which is one of the lowest levels in 35 years.

Evolution of Program Spending as a Percentage of Gross Domestic Product
(as a percentage)



Appendix 1.6

Variation between the 2007-2008 Expenditure Budget and the 2006-2007 Probable Expenditure

	2007-2008 Expenditure Budget	2006-2007 Probable Expenditure	Variation		
			$M	%	
National Assembly[1]	105.2	106.9	(1.6)	(1.5)	
Persons appointed by the National Assembly[1]	74.3	130.3	(56.0)	(43.0)	
Affaires municipales et Régions	1,768.3	1,856.2	(87.9)	(4.7)	
Agriculture, Pêcheries et Alimentation	703.0	693.1	9.9	1.4	
Conseil du trésor et Administration gouvernementale	599.9	637.7	(37.9)	(5.9)	
Conseil exécutif	316.4	233.3	83.1	24.9	3
Culture, Communications et Condition féminine	623.8	598.6	25.1	4.2	
Développement durable, Environnement et Parcs	194.4	188.8	5.6	2.9	
Développement économique, Innovation et Exportation	755.8	638.7	117.0	18.3	
Éducation, Loisir et Sport	13,395.2	12,751.6	643.6	5.0	
Emploi et Solidarité sociale	4,126.5	4,084.8	41.7	1.0	
Famille et Aînés	1,803.6	1,714.4	89.2	5.2	
Finances[2]	159.9	107.1	52.8	3.3	4
Immigration et Communautés culturelles	111.3	124.9	(13.6)	(10.9)	
Justice	635.9	656.8	(21.0)	(3.2)	
Relations internationales	116.2	101.5	14.8	14.5	
Ressources naturelles et Faune	448.9	397.3	51.6	13.0	
Revenu	926.6	1,070.7	(144.1)	(13.5)	
Santé et Services sociaux	23,843.2	22,488.0	1,355.2	6.0	
Sécurité publique	991.8	986.8	4.9	0.5	
Services gouvernementaux	83.6	79.3	4.3	5.4	
Tourisme	140.7	143.6	(2.9)	(2.0)	
Transports	2,074.8	1,943.2	131.7	6.8	
Travail	31.7	35.3	(3.7)	(10.4)	
Anticipated lapsed appropriations	(150.0)	-	(150.0)	-	
Appropriations carried over in 2008-2009	(78.8)	-	(78.8)	-	
Program Spending	**53,802.2**	**51,769.0**	**2,033.2**	**3.9**	
Debt Service	7,244.0	6,967.0	277.0	4.0	
Total Expenditures	**61,046.2**	**58,736.0**	**2,310.2**	**3.9**	

Note: Figures are rounded, thus the sum of the amounts may not equal the total appearing in the table.

References

[1] The information pertaining to the appropriations, expenditures and Annual Expenditure Management Plans of the National Assembly and the Persons Appointed by the National Assembly is presented in Volume I.

[2] For the purposes of this table, the government debt service is excluded from the expenditures of the "Finances" portfolio. In Volume II of the 2007-2008 Expenditure Budget and in the Annual Expenditure Management Plans of the departments and agencies, the expenditures of the "Finances" portfolio incorporate debt service.

[3] In the Ministère du Conseil exécutif, the percentage change has been calculated by including the transfers of $20.0 million from the provision to carry out government communication projects in the probable expenditure.

[4] In the Ministère des Finances, the percentage change has been calculated by including the transfers of $47.7 million from the provision for revenue initiatives in the probable expenditure.

Note

With regard to notes 3 and 4, a provision is a program element for which appropriations legislation gives the Conseil du trésor the power to authorize the transfer of part of an appropriation between programs or portfolios for the purposes and, if applicable, according to the conditions set out in the expenditure budget.

CHAPTER 2 RESULTS FOR THE 2006-2007 FISCAL YEAR

IN BRIEF

Total government expenditures for the 2006-2007 fiscal year should amount to $58,736.0 million. They were revised upwards by $658.0 million since the 2006-2007 Expenditure Budget was tabled, mainly as a result of the variation of the provision for bad debts at Revenu Québec and the pay equity settlement.

Program spending stands at $51,769.0 million, which represents an 5.2% increase over the previous fiscal year. Debt service is up 1.3% from the 2005-2006 fiscal year.

1. Variation in Government Expenditures in 2006-2007

Total government expenditures incurred during the 2006-2007 fiscal year should amount to $58,736.0 million, which is an increase of $2,631.8 million or 4.7% over the previous fiscal year.

Program spending is up 5.2% to $51,769.0 million, versus $49,228.8 million in 2005-2006.

Debt service stands at $6,967.0 million, which is up 1.3% from 2005-2006.

Total Expenditures
(millions of dollars)

	2005-2006	2006-2007	Variation	
			$M	%
Program Spending	49,228.8	51,769.0	2,540.2	5.2[1]
Debt Service	6,875.4	6,967.0	91.6	1.3
Total Expenditures	**56,104.2**	**58,736.0**	**2,631.8**	**4.7**

[1] This growth rate includes the impact of $242.0 million in 2006-2007 following the decision of the Commission de l'équité salariale to spread the pay equity payments over seven installments instead of eight. It also includes an ad hoc expenditure of $69.0 million due to the holding of the general election on March 26, 2007. Excluding these expenditures, the growth rate of program spending would be 4.5%.

2. Evolution in the 2006-2007 Total Expenditure Forecast

Total government expenditures should amount to $58,736.0 million for the 2006-2007 fiscal year, which is an increase of $658.0 million over the total expenditure forecast appearing in the 2006-2007 Expenditure Budget.

Concerning program spending, the forecast in March 2006 budget of $50,873.0 million is revised upwards to $51,769.0 million, which is an increase of $896.0 million, allocated as follows:

— $247.5 million for the increase in the expenditure for the provision of bad debts at Revenu Québec;

— $242.0 million for the impact resulting from the decision of the Commission de l'équité salariale to spread the salary adjustments resulting from the pay equity settlement over seven installments instead of eight, including $117.0 million for the Ministère de la Santé et des Services sociaux, $45.4 million for the Ministère de l'Éducation, du Loisir et du Sport, and $79.6 million for the "Conseil du trésor et Administration gouvernementale" portfolio;

— $209.7 million to the Ministère de la Santé et des Services sociaux, in particular to assure funding of the additional costs of the prescription drug insurance program and account for the cost of medical services and agreements entered into with health professionals;

— $70.8 million to the Ministère de la Sécurité publique, primarily as a result of the agreement entered into with the Sûreté du Québec police officers, the implementation of the Act respecting the Québec correctional system (R.S.Q., c. S-40.1) and assistance to disaster victims;

— $69.0 million for the holding of the general election on March 26, 2007;

— $51.5 million to the Ministère de l'Emploi et de la Solidarité sociale due to the budgets allocated under the forest workers' strategy;

— $5.5 million attributable to various factors.

On the whole, debt service is revised downward by $238.0 million from the March 2006 budget forecast. Direct debt service is $222.0 million lower than the forecast, mainly due to the fact that medium and long-term interest rates were lower than expected and that the Canadian dollar performed better against the yen and the US dollar. Interest on the retirement plans account is down $16.0 million from the 2006-2007 Expenditure Budget forecast.

Evolution in the 2006-2007 Expenditure Budget
(millions of dollars)

	Program Spending	Debt Service	Total Expenditures
2006-2007 Expenditure Budget	50,873.0	7,205.0	**58,078.0**
VARIATIONS:			
- Increase in the expenditure for the provisions for bad debts at Revenu Québec	247.5	-	**247.5**
- Impact of spreading the pay equity settlement over seven installments instead of eight[1]	242.0	-	**242.0**
- Additional expenditures at the Ministère de la Santé et des Services sociaux	209.7	-	**209.7**
- Additional expenditures at the Ministère de la Sécurité publique	70.8	-	**70.8**
- Holding of the general election on March 26, 2007	69.0	-	**69.0**
- Additional expenditures at the Ministère de l'Emploi et de la Solidarité sociale	51.5	-	**51.5**
- Other factors	5.5	(238.0)	**(232.5)**
Probable Expenditure	**51,769.0**	**6,967.0**	**58,736.0**

[1] Including $117.0 million for the Ministère de la Santé et des Services sociaux, $45.4 million for the Ministère de l'Éducation, du Loisir et du Sport, and $79.6 million for the "Conseil du trésor et Administration gouvernementale" portfolio.

3. Evolution in Authorized Appropriations in 2006-2007

At the beginning of the fiscal year, the total appropriations presented to the National Assembly amounted to $59,262.9 million, comprising $52,057.9 million for program spending and $7,205.0 million for debt service.

Permanent appropriations were $169.6 million higher than projected at the beginning of the fiscal year. This increase is due to different variations over the fiscal year, including $247.5 million for the expenditure for the provision for bad debts at Revenu Québec, $69.0 million to Persons Appointed by the National Assembly for the holding of the general election on March 26, 2007 and $23.0 million at the "Conseil du trésor et Administration gouvernementale" portfolio for retirement plans. Moreover, debt service is revised downward by $238.0 million from the March 2006 budget forecast.

The 2005-2006 appropriations actually carried over in 2006-2007 were $18.8 million.

Excluding the appropriations of $943.5 million allocated to the capital budget as loans, investments and advances and for capital expenditures, including the depreciation expenditure, which do not require appropriations, total expenditures amounted to $58,736.0 million.

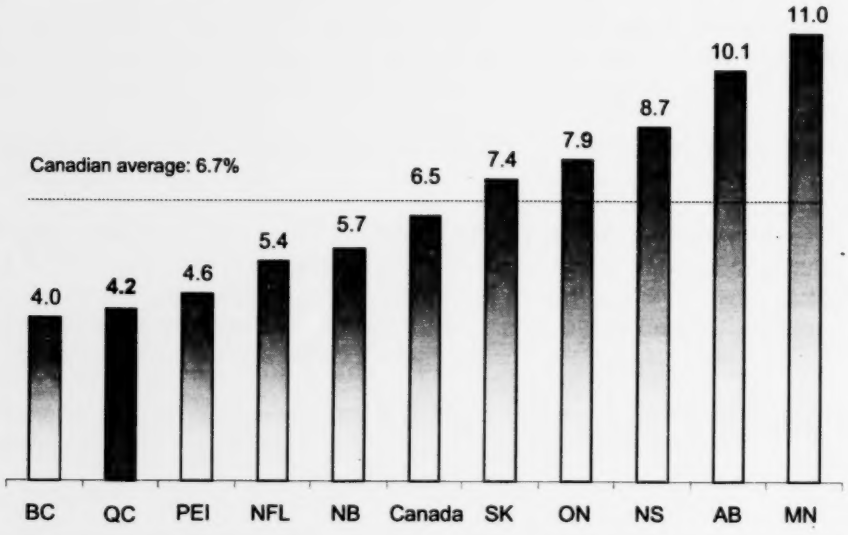
Reconciliation between Appropriations and Probable Expenditure in 2006-2007
(millions of dollars)

	Program Spending	Debt Service	Total Expenditures
Initial appropriations	52,057.9	7,205.0	**59,262.9**
Permanent appropriations: variation	407.7	(238.0)	**169.7**
2005-2006 appropriations carried over to 2006-2007: variation	18.8	-	**18.8**
Total Appropriations	**52,484.4**	**6,967.0**	**59,451.4**
MINUS: Appropriations allocated to the capital budget	(943.5)	-	**(943.5)**
PLUS: Depreciation expenditures	228.1	-	**228.1**
Probable Expenditure	**51,769.0**	**6,967.0**	**58,736.0**

4. Comparison of Program Spending Growth in Canada

Since 2003-2004, Québec has obtained better results than all Canadian provinces in control of expenditures. Indeed, the average annual growth rate of program spending in Québec for this period was 4.2%, while the Canadian provincial average was 6.7%.

Program Spending Growth from 2003-2004 to 2006-2007*



* Data published in the 2007-2008 Budget of each province.

Source: Ministère des Finances du Québec.

CHAPTER 3 2007-2008 EXPENDITURE BUDGET BREAKDOWN BY MAJOR CATEGORY AND BENEFICIARY

IN BRIEF

In 2007-2008, the government's expenditure budget amounts to $61,046.2 million, comprising $53,802.2 million, or 88.1%, for program spending, and $7,244.0 million, or 11.9%, for debt service.

Health and education expenditures account for 69.2% of all program spending.

Support expenditures total $11,658.5 million, about half of which, or $5,921.5 million, is intended for individuals through various programs such as the prescription drug insurance program, family resources, resources for emergency prehospital services, employment assistance measures and financial support for farmers.

Remuneration expenditures total $30,007.1 million, or 55.8% of program spending.

1. Expenditure Breakdown Overview

In 2007-2008, the government's expenditure budget amounts to $61,046.2 million, of which $53,802.2 million or 88.1% is allocated to program spending and $7,244.0 million or 11.9% to debt service.

Breakdown of Program Spending by Category

Program spending by category breaks down as follows:

— $30,007.1 million, or 55.8%, for remuneration expenditures;

— $11,658.5 million, or 21.7%, for support expenditures for individuals, enterprises and other government partners;

— $8,074.5 million, or 15.0%, for operating expenditures and other;

— $2,288.2 million, or 4.3%, for capital expenditures, and $1,773.9 million or 3.2%, for interest expenditures on the debt attributable to program spending.

2007-2008 Expenditure Budget by Supercategory and Category[1]
(millions of dollars)

	Categories						
	Remuneration	Operating and Other[2]	Capital	Interest	Support	Total	
						$M	%
Supercategories							
Remuneration	3,012.2	-	-	-	-	**3,012.2**	4.9
Operating	-	2,095.6	-	-	-	**2,095.6**	3.4
Transfer	26,612.7	5,533.8 (7,782.6)	1,731.7	1,421.4	10,748.1	**46,047.7**	75.4
Allocation to a special Fund	382.2	153.2	556.5	352.5	910.4	**2,354.8**	3.8
Bad debts and other	-	520.7	-	-	-	**520.7**	0.9
Anticipated lapsed appropriations	-	(150.0)	-	-	-	**(150.0)**	(0.2)
Carry-over appropriations in 2008-2009	-	(78.8)	-	-	-	**(78.8)**	(0.1)
Program Spending	**30,007.1**	**8,074.5**	**2,288.2**	**1,773.9**	**11,658.5**	**53,802.2**	88.1
%	55.8	15.0	4.3	3.2	21.7	100.0	
Debt Service	-	-	-	7,244.0	-	**7,244.0**	11.9
Total	**30,007.1**	**8,074.5**	**2,288.2**	**9,017.9**	**11,658.5**	**61,046.2**	100.0

[1] The expenditure categories make it possible to present expenditures by type and relative importance. They are presented in Appendix 3.1. Appendix 3.2 contains the breakdown of the expenditure budget by major category for each portfolio.

[2] Includes the "Bad Debts and Others" supercategory as well as anticipated lapsed appropriations and carry-over appropriations in 2008-2009.

Breakdown of Program Spending by Beneficiary

Health and social service establishments, with $16,510.9 million, as well as educational institutions, with $12,967.6 million, together receive 54.8% of program spending in 2007-2008.

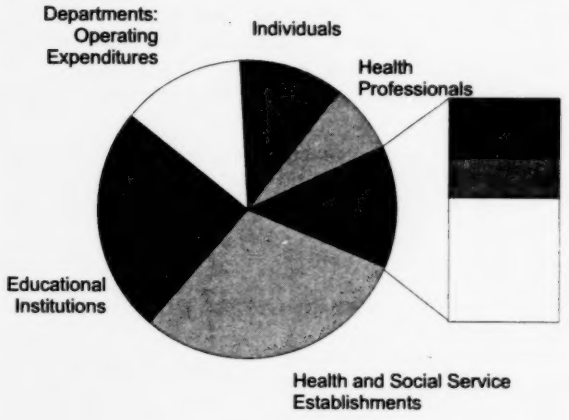
Departmental operating expenditures, at $7,072.6 million, make up 13.1% of program spending.

Expenditures for individuals account for $5,961.3 million, or 11.1% of program spending.

Remuneration of health professionals amounts to $4,331.7 million, representing 8.1% of program spending.

Expenditures allocated to various other beneficiaries, including municipalities, enterprises, non-profit organizations, and government corporations and agencies total $6,958.1 million, or 12.9% of program spending.

2007-2008 Program Spending by Beneficiary[1]



	$M	%
Health and Social Services Establishments	16,510.9	30.7
Educational Institutions	12,967.6	24.1
Departments: Operating Expenditures[2]	7,072.6	13.1
Individuals	5,961.3	11.1
Health Professionals	4,331.7	8.1
Municipalities	1,759.2	3.3
Enterprises	1,236.5	2.3
Other[3]	3,962.4	7.3
Total	**53,802.2**	**100.0**

[1] Appendix 3.3 contains the breakdown of expenditures by beneficiary for each portfolio.

[2] Includes the "Bad Debts and Others" supercategory.

[3] In addition to other beneficiaries, includes anticipated lapsed appropriations and carry-over appropriations in 2008-2009.

2. Remuneration Expenditures

Forecast remuneration expenditures amount to $30,007.1 million in 2007-2008 and make up 55.8% of program spending:

— 72.4% of remuneration expenditures are allocated to health and social service establishments and educational institutions, with 39.7% and 32.7% respectively;

— Health professionals receive 14.4% of remuneration expenditures while department personnel and other beneficiaries receive 13.2%.

In 2007-2008, remuneration expenditures increase by $1,307.8 million divided between the following sectors:

— In the health and social services sector, remuneration expenditures increase by $917.8 million, including $795.4 million resulting from salary adjustments, pay equity and other improvements in the working conditions of employees in the network as well as agreements entered into with health professionals;

— In the "Éducation, Loisir et Sport" portfolio, the $339.7 million increase is the result of salary adjustments and pay equity for employees in the networks, the reinvestment of $120.0 million in higher education, the addition of resources for students who are handicapped or have learning or adjustment difficulties, and the hour and a half increase in teaching time per week at the elementary level;

— Remuneration expenditures in departments and for other beneficiaries increase by $50.3 million, mainly as a result of salary adjustments and pay equity.

2007-2008 Forecast Remuneration Expenditures by Beneficiary[1]
(millions of dollars)

	Salaries	Employer Contributions			Total	
		Retirement Plans	Other	Subtotal	$M	%
Santé et Services sociaux						
Department	55.1	-	5.6	5.6	**60.7**	0.2
Health and Social Service Establishments	10,091.7	656.6	1,157.8	1,814.4	**11,906.1**	39.7
Health Professionals	4,331.7	-	-	-	**4,331.7**	14.4
Other Beneficiaries	153.8	-	8.4	8.4	**162.2**	0.6
	14,632.3	656.6	1,171.8	1,828.4	**16,460.7**	54.9
Éducation, Loisir et Sport						
Department	87.3	-	8.4	8.4	**95.7**	0.3
Educational Institutions	8,146.0	755.1	922.9	1,678.0	**9,824.0**	32.7
Other Beneficiaries	10.4	-	1.2	1.2	**11.6**	0.0
	8,243.7	755.1	932.5	1,687.6	**9,931.3**	33.0
Other						
Departments	2,627.6	303.6	306.8	610.4	**3,238.0**	10.8
Other Beneficiaries	319.5	21.2	36.4	57.6	**377.1**	1.3
	2,947.1	324.8	343.2	668.0	**3,615.1**	12.1
Total	**25,823.1**	**1,736.5**	**2,447.5**	**4,184.0**	**30,007.1**	100.0
2006-2007 Comparative Expenditures	24,589.2	1,787.6	2,322.5	4,110.1	28,699.3	

[1] Includes appropriations for the "Remuneration" supercategory, and the "Remuneration" category of the "Transfer" and "Allocation to a Special Fund" supercategories.

3. Operating Expenditures

Operating expenditures stand at $7,782.6 million in 2007-2008 and break down as follows:

— 47.2% or $3,672.1 million for health and social service establishments, and 19.5% or $1,516.1 million for educational institutions;

— 28.8% or $2,248.8 million allocated to the departments, and 4.5% or $345.6 million to other beneficiaries.

Operating expenditures increase by $423.3 million in 2007-2008 over 2006-2007. This increase is mainly the result of the following variations:

— In the health and social services sector, an increase of $304.5 million resulting from the growth in the cost of public services;

— In the education sector, an increase of $132.6 million resulting mainly from the reinvestment of $120.0 million in higher education and the indexation of other expenditures.

2007-2008 Forecast Operating Expenditures by Beneficiary
(millions of dollars)

	Operating[1]	Transfer		Total	
		Networks	Other	$M	%
Santé et Services sociaux					
Department	81.6	-	-	**81.6**	1.0
Assistance to Health and Social Service Establishments	-	3,672.1	-	**3,672.1**	47.2
Other Beneficiaries	-	-	140.0	**140.0**	1.8
	81.6	3,672.1	140.0	**3,893.7**	50.0
Éducation, Loisir et Sport					
Department	65.6	-	-	**65.6**	0.8
Assistance to Educational Institutions	-	1,516.1	-	**1,516.1**	19.5
Other Beneficiaries	-	-	6.3	**6.3**	0.1
	65.6	1,516.1	6.3	**1,588.0**	20.4
Other					
Departments	2,101.6	-	-	**2,101.6**	27.0
Other Beneficiaries	-	-	199.3	**199.3**	2.6
	2,101.6	-	199.3	**2,300.9**	29.6
Total	**2,248.8**	**5,188.2**	**345.6**	**7,782.6**	100.0
2006-2007 Comparative Expenditures	2,288.2	4,748.4	322.7	7,359.3	

[1] Also includes expenditures for the "Operating" category of the "Allocation to a Special Fund" supercategory.

4. Capital Expenditures

In 2007-2008, forecast capital expenditures total $2,288.2 million, $189.7 million more than in the previous fiscal year.

The education networks, with 24.4% or $559.0 million, and the health and social services network, with 14.9% or $340.7 million, account for the largest portion of the capital expenditures.

Capital expenditures are allocated according to the three types of intervention used by the government: special fund capital expenditures, repayment of principal, and subsidies for fixed assets.

Special Fund Capital Expenditures

Special fund capital expenditures account for 24.3% of the total capital expenditures in 2007-2008.

The amounts allocated for the funds capital expenditures increase by $83.4 million, from $473.1 million in 2006-2007 to $556.5 million in 2007-2008.

The main reason for this variation is an increase of $79.6 million in the government's capital expenditure contribution to the Road Network Preservation and Improvement Fund, due to the increase in investments allocated in recent years.

Expenditures for Repayment of Principal

In 2007-2008, expenditures for repayment of principal on subsidized debt represent 67.6% of the total capital expenditures.

Expenditures for repayment of principal rise from $1,464.6 million in 2006-2007 to $1,545.7 million in 2007-2008. The main reasons for this $81.1 million rise are increases of:

— $24.8 million in the "Affaires municipales et Régions" portfolio attributable to the funds required to fulfil the government's social housing and water purification commitments;

— $23.2 million in the "Transports" portfolio for the addition of new public transportation infrastructures and the renewal of automotive equipment;

— $16.3 million in the health and social services sector due to investments in the network;

— $14.1 million in the "Éducation, Loisir et Sport" portfolio, reflecting the funding of authorized investments in the networks.

Subsidies for Fixed Assets

Subsidies for fixed assets account for 8.1% of the total capital expenditures in 2007-2008.

These subsidies rise from $160.8 million in 2006-2007 to $186.0 million in 2007-2008, an increase of $25.2 million. The subsidies are primarily intended for enterprises and municipalities, which account for 68.2% of these expenditures.

2007-2008 Forecast Capital Expenditures by Beneficiary[1]
(millions of dollars)

	Special Funds	Subsidized Fixed Assets		Total	
		Repayment of Principal	Subsidies For Fixed Assets	$M	%
Santé et Services sociaux					
Health and Social Service Establishments	-	326.3	14.4	**340.7**	14.9
Other Beneficiaries	-	5.6	4.4	**10.0**	0.4
	-	331.9	18.8	**350.7**	15.3
Éducation, Loisir et Sport					
Educational Institutions	-	523.5	35.5	**559.0**	24.4
Other Beneficiaries	-	1.9	0.9	**2.8**	0.1
	-	525.4	36.4	**561.8**	24.5
Other					
Departments	556.5	-	-	**556.5**	24.3
Assistance to Enterprises	-	3.8	61.8	**65.6**	2.9
Assistance to Municipalities	-	469.7	65.1	**534.8**	23.4
Other Beneficiaries	-	214.9	3.9	**218.8**	9.6
	556.5	688.4	130.8	**1,375.7**	60.2
Total	**556.5**	**1,545.7**	**186.0**	**2,288.2**	100.0
%	24.3	67.6	8.1	100.0	
2006-2007 Comparative Expenditures	473.1	1,464.6	160.8	2,098.5	

[1] Includes expenditures in the "Capital" category of the "Transfer" and "Allocation to a Special Fund" supercategories.

5. Interest Expenditures

Interest expenditures by the government amount to $9,017.9 million for the 2007-2008 fiscal year, compared to $8,698.3 million the previous fiscal year.

Interest on the Debt of the Consolidated Revenue Fund

In 2007-2008, the debt service should amount to $7,244.0 million, a 4.0% increase. This increase is largely attributable to the decline in the value of Canadian dollar against different currencies comprising the debt, and to the increase in interest rates.

Interest on the Debt Attributable to Program Spending

The interest on the debt attributable to program spending increases by $42.6 million, from $1,731.3 million in 2006-2007 to $1,773.9 million in 2007-2008. This growth is particularly the result of increases of:

— $31.3 million in the "Éducation, Loisir et Sport" portfolio following a review of investment and interest rates;

— $19.4 million in the "Santé et Services sociaux" portfolio, mainly attributable to the increase in the budget allocated to investments in fixed assets in recent years.

2007-2008 Forecast Interest Expenditures by Beneficiary
(millions of dollars)

	Subsidized Debt And Other[1]	Government Debt	Total	
			$M	%
Santé et Services sociaux				
Health and Social Service Establishments	287.2	-	**287.2**	16.2
Other Beneficiaries	4.6	-	**4.6**	0.3
	291.8	-	**291.8**	16.5
Éducation, Loisir et Sport				
Educational Institutions	568.5	-	**568.5**	32.0
Other Beneficiaries	2.4	-	**2.4**	0.1
	570.9	-	**570.9**	32.1
Other				
Departments	352.5	-	**352.5**	19.9
Municipalities	330.3	-	**330.3**	18.6
Other Beneficiaries	228.4	-	**228.4**	12.9
	911.2	-	**911.2**	51.4
Program Spending	1,773.9	-	**1,773.9**	100.0
Debt Service				
Direct Debt	-	4,923.0	**4,923.0**	
Retirement Plans Account	-	2,321.0	**2,321.0**	
	-	7,244.0	**7,244.0**	
Total	**1,773.9**	**7,244.0**	**9,017.9**	
2006-2007 Comparative Expenditures	1,731.3	6,967.0	8,698.3	

[1] Includes expenditures in the "Interest" category of the "Transfer" and "Allocation to a Special Fund" supercategories.

6. Support Expenditures

Support expenditures encompass support and assistance programs intended mainly for individuals, non-profit organizations, enterprises and municipalities. Half of the support expenditures are paid to individuals.

Support expenditures amount to $11,658.5 million in 2007-2008, an increase of $404.6 million over 2006-2007, which includes the following:

— In the "Santé et Services sociaux" portfolio, an increase of $187.7 million attributable mainly to the drug insurance program;

— In the "Famille et Aînés" portfolio, an increase of $82.3 million resulting mainly from higher labour costs for childcare services personnel;

— In the "Développement économique, Innovation et Exportation" portfolio, an increase of $95.8 million particularly due to the addition of the Québec Research and Innovation Strategy, the Strategy for the Development of Every Region and the evolution of financial interventions administered by Investissement Québec;

— In the "Éducation, Loisir et Sport" portfolio, an increase of $44.2 million attributable mainly to the financial assistance for education program, which is up by $28.7 million following the increase in the volume of bursaries and a review of interest rates on student loans, and an increase in the subsidy for school transportation;

— In the "Conseil exécutif" portfolio, an increase of $41.9 million to implement the measures set out in the 2006-2009 Youth Action Strategy and to establish the new Aboriginal Initiatives Fund.

2007-2008 Forecast Support Expenditures by Beneficiary
(millions of dollars)

	Transfer	Other[1]	Total	
			$M	%
Santé et Services sociaux				
Health and Social Service Establishments	238.8	-	**238.8**	2.0
Assistance to Individuals	2,038.5	-	**2,038.5**	17.5
Other Beneficiaries	566.8	1.7	**568.5**	4.9
	2,844.1	1.7	**2,845.8**	24.4
Éducation, Loisir et Sport				
Educational Institutions	266.9	-	**266.9**	2.3
Assistance to Individuals	366.2	-	**366.2**	3.1
Other Beneficiaries	99.1	-	**99.1**	0.9
	732.2	-	**732.2**	6.3
Emploi et Solidarité sociale				
Educational Institutions	-	97.0	**97.0**	0.8
Assistance to Individuals	2,808.6	373.0	**3,181.6**	27.3
Other Beneficiaries	23.5	337.1	**360.6**	3.1
	2,832.1	807.1	**3,639.2**	31.2
Other				
Assistance to Enterprises	926.7	34.8	**961.5**	8.2
Assistance to Municipalities	914.1	6.1	**920.2**	7.9
Assistance to Individuals	335.2	-	**335.2**	2.9
Other Beneficiaries	2,163.6	60.8	**2,224.4**	19.1
	4,339.6	101.7	**4,441.3**	38.1
Total	**10,748.0**	**910.5**	**11,658.5**	100.0
2006-2007 Comparative Expenditures	10,313.5	940.4	11,253.9	

[1] Includes expenditures in the "Support" category of the "Allocation to a Special Fund" supercategory.

7. Expenditures Related to the Provision for Bad Debts and Other Provisions

The variations in the provision for bad debts and in the provision for losses on financial interventions guaranteed by the government represent expenditures in the "Bad Debts and Others" supercategory. For the 2007-2008 fiscal year, these expenditures stand at $520.7 million, compared to $626.7 million for 2006-2007.

Expenditures related to the variation in the provision for bad debts total $411.2 million in 2007-2008, down by $139.6 million from the previous fiscal year. This provision is intended to maintain the government's balanced budget by allowing for probable future losses on normal receivables. This decrease is essentially attributable to the "Revenu" portfolio, the provision for which was revised upwards by $247.5 million in 2006-2007. This provision is reevaluated every year.

There is a forecast increase of $33.7 million in expenditures related to the provision for losses on financial interventions guaranteed by the government, bringing expenditures for this provision up to $109.5 million.

— Most of this increase is to be found in the "Développement économique, Innovation et Exportation" portfolio and results from the anticipated impact of the Support for the Forest Industry Program.

2007-2008 Expenditures Related to the Provision for Bad Debts and Other Provisions
(millions of dollars)

	Bad Debts	Losses on guaranteed financial interventions	**Total**
Développement économique, Innovation et Exportation	3.3	108.0	**111.3**
Éducation, Loisir et Sport	11.0	-	**11.0**
Revenu	383.1	-	**383.1**
Other Departments	13.8	1.5	**15.3**
Total	**411.2**	**109.5**	**520.7**
2006-2007 Comparative Expenditures	550.9	75.8	626.7

Appendix 3.1

Nature of the Expenditure Categories Presented in this Chapter

Remuneration

Remuneration expenditures encompass the salaries of health professionals and employees of the health and social services network, the education networks and the public service, employer contributions to the retirement plans and employer contributions paid to the various established government plans and the group insurance plans.

Operating

Operating and other expenditures include the support and administrative expenditures of departments and agencies, including the Contingency Fund, those of the health and social services network and those of the education networks. Also included are expenditures related to depreciation of fixed assets of departments and agencies.

Capital

Capital expenditures include subsidized fixed assets and allocations to special funds for the purposes of the commitments associated with their fixed assets. The government subsidizes, as the case may be, the cost of the beneficiaries' fixed assets or repayment of the principal amount of loans contracted by its partners.

Expenditures for the repayment of principal cover the funding of the government's share with respect to the fixed assets subsidized by the debt service. This type of intervention applies to capital expenditures by school boards, CEGEPs, universities, health and social service establishments, municipalities (for public transportation and water treatment facilities) and cultural institutions in the case of cultural facilities.

For these sectors, completed capital spending projects are financed by long-term borrowing. The repayment schedule, as the case may be, may extend over a 25-year period. To cover its share, the government undertakes to repay all or part of the principal.

Interest

Interest expenditures include expenditures allocated to service the subsidized debt, accounted for in program spending, and expenditures to pay interest on the government debt.

Support

Support expenditures include various other subsidies intended to provide various forms of financial assistance to individuals, enterprises, government and parapublic agencies and other government partners.

— In the "Santé et Services sociaux" portfolio, the health assistance and prescription drug insurance programs administered by the Régie de l'assurance maladie du Québec and assistance to family resources, assistance to community organizations and auxiliary grants for the health and social service network;

— In the "Éducation, Loisir et Sport" portfolio, the school transportation assistance program and the financial assistance to education program;

— In the "Emploi et Solidarité sociale" portfolio, financial assistance measures and employment assistance measures;

— In the "Famille et Aînés" portfolio, support for childcare centres and other childcare services.

In the other portfolios, they include programs such as:

— The social housing and home improvement assistance program administered by Société d'habitation du Québec;

— Financial compensation programs at the Ministère des Affaires municipales et des Régions;

— Financial support for farmers and agri-food company assistance programs at the Ministère de l'Agriculture, des Pêcheries et de l'Alimentation;

— The 2006-2009 Youth Action Strategy and the new Aboriginal Initiatives Fund at the Ministère du Conseil exécutif;

— The Strategic Support for Investment Program (PASI), the entrepreneurial assistance program, the business assistance program, the support for partnerships and industrial networks program, and the research support program at the Ministère du Développement économique, de l'Innovation et de l'Exportation;

— Assistance programs to municipalities for public transportation at the Ministère des Transports.

2007-2008 Expenditure Budget Breakdown by Major Category (millions of dollars)

	Remuneration	Operating and Other[1]	Capital	Interest	Support	Total
National Assembly	77.1	28.0	-	-	0.1	**105.2**
Persons appointed by the National Assembly	40.8	30.6	-	-	2.9	**74.3**
Affaires municipales et Régions	73.1	27.5	412.2	343.0	912.5	**1,768.3**
Agriculture, Pêcheries et Alimentation	162.6	65.7	43.9	0.2	430.6	**703.0**
Conseil du trésor et Administration gouvernementale	419.2	172.2	0.6	7.7	0.2	**599.9**
Conseil exécutif	56.7	44.8	9.5	6.8	198.6	**316.4**
Culture, Communications et Condition féminine	168.3	91.5	86.9	57.5	219.6	**623.8**
Développement durable, Environnement et Parcs	100.6	53.9	19.1	7.7	13.1	**194.4**
Développement économique, Innovation et Exportation	67.3	157.6	10.2	17.1	503.6	**755.8**
Éducation, Loisir et Sport	9,931.3	1,599.0	561.8	570.9	732.2	**13,395.2**
Emploi et Solidarité sociale	305.9	148.8	30.3	2.3	3,639.2	**4,126.5**
Famille et Aînés	75.3	37.2	10.3	5.8	1,675.0	**1,803.6**
Finances	63.1	92.6	-	-	4.2	**159.9**
Immigration et Communautés culturelles	58.0	23.4	-	-	29.9	**111.3**
Justice	334.8	190.9	0.5	-	109.7	**635.9**
Relations internationales	49.5	35.4	-	-	31.3	**116.2**
Ressources naturelles et Faune	215.6	137.8	12.4	21.2	61.9	**448.9**
Revenu	374.4	512.4	34.4	5.3	0.1	**926.6**
Santé et Services sociaux	16,460.7	3,894.2	350.7	291.8	2,845.8	**23,843.2**
Sécurité publique	629.4	313.0	5.8	0.3	43.3	**991.8**
Services gouvernementaux	10.7	72.6	-	-	0.3	**83.6**
Tourisme	40.2	43.7	11.8	19.3	25.7	**140.7**
Transports	271.2	520.4	687.8	417.0	178.4	**2,074.8**
Travail	21.3	10.1	-	-	0.3	**31.7**
Anticipated lapsed appropriations	-	(150.0)	-	-	-	**(150.0)**
Appropriations carried over in 2008-2009	-	(78.8)	-	-	-	**(78.8)**
Program Spending	**30,007.1**	**8,074.5**	**2,288.2**	**1,773.9**	**11,658.5**	**53,802.2**
Government debt service	-	-	-	7,244.0	-	**7,244.0**
Total Expenditures	**30,007.1**	**8,074.5**	**2,288.2**	**9,017.9**	**11,658.5**	**61,046.2**

[1] Including the provisions for bad debt and other, anticipated lapsed appropriations and appropriations carried over in 2008-2009.

2007-2008 Expenditure Budget Breakdown by Beneficiary (millions of dollars)

	Departments	Health and Social Service Establishments	Educational Institutions	Individuals[1]	Municipalities	Enterprises	Other[2]	Total
National Assembly	105.1	-	-	-	-	-	0.1	**105.2**
Persons appointed by the National Assembly	71.5	-	-	-	-	-	2.8	**74.3**
Affaires municipales et Régions	73.8	0.4	20.2	146.5	1,205.4	8.5	313.5	**1,768.3**
Agriculture, Pêcheries et Alimentation	171.6	-	4.0	-	-	449.9	77.5	**703.0**
Conseil du trésor et Administration gouvernementale	576.1	1.5	22.1	-	-	-	0.2	**599.9**
Conseil exécutif	99.2	-	0.7	-	56.2	0.3	160.0	**316.4**
Culture, Communications et Condition féminine	74.1	-	2.0	12.1	61.1	46.1	428.4	**623.8**
Développement durable, Environnement et Parcs	154.4	-	0.3	-	13.0	-	26.7	**194.4**
Développement économique, Innovation et Exportation	203.1	61.5	84.4	28.2	13.2	159.8	205.6	**755.8**
Éducation, Loisir et Sport	172.3	2.6	12,734.5	366.2	1.4	-	118.2	**13,395.2**
Emploi et Solidarité sociale	476.9	-	97.0	3,181.6	-	74.6	296.4	**4,126.5**
Famille et Aînés	80.3	-	-	48.3	2.5	306.9	1,365.6	**1,803.6**
Finances	141.3	-	-	-	-	-	18.6	**159.9**
Immigration et Communautés culturelles	81.4	-	-	13.3	1.7	-	14.9	**111.3**
Justice	434.5	-	-	107.7	-	-	93.7	**635.9**
Relations internationales	83.9	-	1.3	2.1	-	-	28.9	**116.2**
Ressources naturelles et Faune	381.3	-	0.3	-	15.1	31.0	21.2	**448.9**
Revenu	926.5	-	-	-	-	-	0.1	**926.6**
Santé et Services sociaux	142.8	16,444.9	-	6,370.2	7.8	130.8	746.7	**23,843.2**
Sécurité publique	940.5	-	-	1.4	41.2	-	8.7	**991.8**
Services gouvernementaux	83.3	-	-	-	-	-	0.3	**83.6**
Tourisme	29.2	-	-	-	-	5.2	106.3	**140.7**
Transports	1,546.2	-	0.8	15.4	340.6	23.4	148.4	**2,074.8**
Travail	23.3	-	-	-	-	-	8.4	**31.7**
Anticipated lapsed appropriations	-	-	-	-	-	-	(150.0)	**(150.0)**
Appropriations carried over in 2008-2009	-	-	-	-	-	-	(78.8)	**(78.8)**
Program Spending	**7,072.6**	**16,510.9**	**12,967.6**	**10,293.0**	**1,759.2**	**1,236.5**	**3,962.4**	**53,802.2**

[1] Including individuals assistance and health professionals.

[2] Including non-profit organizations, government corporations and agencies, anticipated lapsed appropriations and appropriations carried over in 2008-2009.

CHAPTER 4 PUBLIC SERVICE STAFF LEVEL

IN BRIEF

In three years, the public service staff level has declined by 3,430 FTEs compared to a reduction target of 3,246 FTEs set in the 2004-2007 Human Resources Management Plan. This decline represents almost 5.0% of the public service staff level.

Over the next three years, the forecast reduction is 3,800 FTEs. By the end of 2009-2010, the size of government should thus be reduced by 7,230 FTEs, which is approximately 10.0% of the government staff level. Half of the target reduction in the size of government, which was set at 20.0% by 2013-2014, will have been achieved.

The public service sector is defined in Appendix 4.1 and other definitions are given in Appendix 4.2.

1. Towards Smaller Government

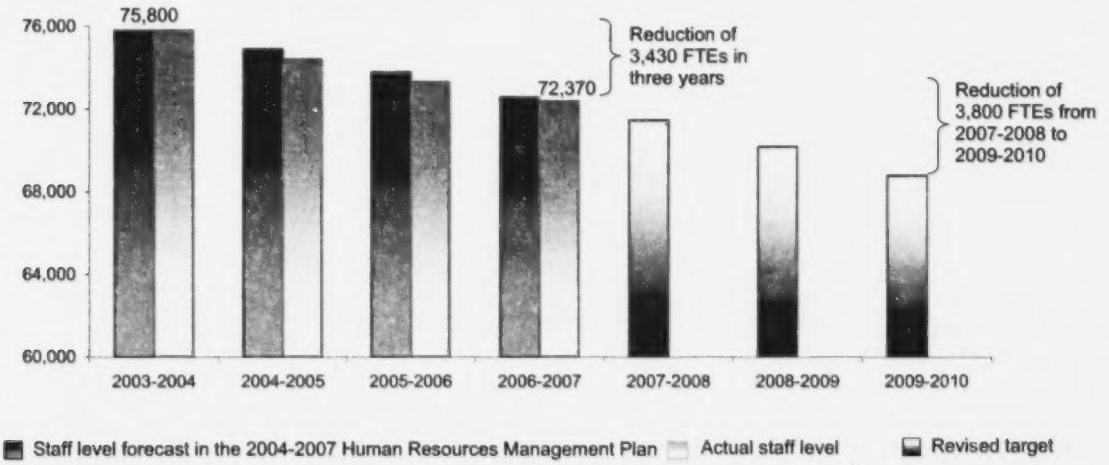
2006-2007 Results

In 2006-2007, the government continued not to replace 50.0% of retirees, as announced in the 2004-2007 Modernization Plan and the 2004-2007 Human Resources Management Plan.

Thus the reduction in the utilized staff level attributable to retirements and other efforts made by departments and agencies stands at 920 FTEs.

The reduction achieved in the first three years of application of the plan to reduce the size of government was 3,430 FTEs, which is 184 FTEs more than the original objective of 3,246 FTEs set in the 2004-2007 Human Resources Management Plan.

Evolution of the Staff Level Utilized[1, 2]
(FTEs utilized)



[1] Detailed tables presented in Appendices 4.3 and 4.4 include the utilized staff level over the past ten fiscal years and compare it to the total staff level envelope forecast.

[2] Figures presented on a comparable basis to take into account amendments to the collective agreements that affect the accounting for FTEs.

[3] This staff level excludes the impact of the strike days that occurred during the 2005-2006 fiscal year.

Forecast Reduction from 2007-2008 to 2009-2010

The forecast reduction in the staff level over the next three years is 3,800 FTEs. By the end of the 2009-2010 fiscal year, the size of government should be reduced by 7,230 FTEs, which is 10.0% of the government's staff level. Half of the 20.0% reduction target by 2013-2014 will have been achieved.

The staff level reduction target for the 2007-2008 fiscal year is 1,130 FTEs.

2. Variations in the Authorized Staff Level Envelope

Each fiscal year, the Conseil du trésor determines an authorized staff level envelope for each department and budget-funded agency including, as necessary, special funds, as well as for government corporations and extrabudgetary agencies whose personnel is subject to the Public Service Act (R.S.Q., c. F-3.1.1).

Departments and Agencies Appearing in the 2007-2008 Expenditure Budget

When the 2006-2007 Expenditure Budget was tabled, the total staff level envelope forecast for departments and agencies for the 2006-2007 fiscal year was 56,826 FTEs. This envelope has been adjusted downwards by 72 FTEs due mainly to:

— A decline of 199 FTEs at the Ministère de la Culture, des Communications et de la Condition féminine, following the removal of the personnel of the Conservatoire de musique et d'art dramatique du Québec, since this agency has become an extrabudgetary agency;

— An increase of 96 FTEs at the Ministère de la Sécurité publique resulting mainly from continuing to implement the Act respecting the Québec correctional system (R.S.Q., c. S-40.1);

— An increase of 49 FTEs at the Ministère du Revenu mainly as a result of adding informational resources.

The envelope forecast for the 2007-2008 fiscal year is 55,905 FTEs, a reduction of 849 FTEs versus 2006-2007, mainly due to the non-replacement of one out of every two retirees on average in 2006-2007.

Variation in the Authorized Staff Level Envelope for Departments and Agencies Appearing in the 2007-2008 Expenditure Budget[1, 2]
(FTEs)

Total staff level envelope forecast in the 2006-2007 Expenditure Budget	56,826
LESS: Adjustments during the fiscal year	(72)
2006-2007 total staff level appearing in the 2007-2008 Expenditure Budget	56,754
LESS: Retirements in 2006-2007 and other variations	(849)
Total Staff Level Envelope Forecast in 2007-2008	**55,905**

[1] The breakdown by portfolio is presented in Appendix 4.5.

[2] These figures are presented in accordance with the 2007-2008 budget structure.

Government Corporations and Extrabudgetary Agencies Whose Personnel is Subject to the Public Service Act

The total staff level envelope forecast for government corporations and extrabudgetary agencies has increased by a net of 130 FTEs since the beginning of the 2006-2007 fiscal year. This increase is attributable to the continued deployment of the activities of Services Québec with the addition of 214 FTEs, mainly for the customer relations centre, and of the Centre de services partagés du Québec with the addition of 134 FTEs mainly to implement SAGIR.

These increases are offset by a reduction totalling 191 FTEs due to the non-replacement of one out of every two retirees on average in 2006-2007.

Variation in the Authorized Staff Level Envelope for Government Corporations and Extrabudgetary Agencies Whose Personnel is Subject to the Public Service Act[1, 2]
(FTEs)

Total staff level envelope forecast for government corporations and extrabudgetary agencies when the 2006-2007 Expenditure Budget was tabled	15,229
PLUS: Variation during the fiscal year	321
LESS: Retirements in 2006-2007	(191)
	130
Total Staff Level Envelope Forecast in 2007-2008[3]	**15,359**

[1] The breakdown by corporation and agency is presented in Appendix 4.6.

[2] These figures are presented in accordance with the 2007-2008 budget structure.

[3] This figure is an estimate.

Appendix 4.1

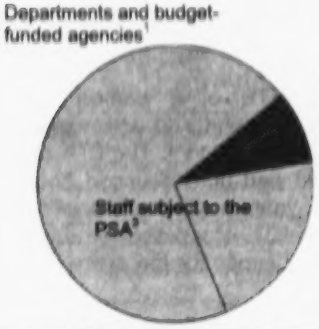
Public Service Staff Level

The public service staff level comprises the personnel working for government departments, agencies and corporations subject to the Public Service Act.

For certain budget-funded agencies, it also includes personnel not subject to the Public Service Act, such as Sûreté du Québec police officers, judges, Attorney General's prosecutors as well as personnel of the Commission des droits de la personne et des droits de la jeunesse, the Conseil des services essentiels and the Public Protector.

This staff level does not include students and interns.

Breakdown of the Public Service Staff Level Utilized in 2006-2007
(FTEs utilized)


Departments and budget-funded agencies[1]
Staff subject to the PSA[3]
Departments and budget-funded agencies – Personnel not subject to the PSA[1, 3]
Government corporations and extrabudgetary agencies[2]

	Subject to the PSA[3]	Not subject to the PSA[3]	Total
Departments and budget-funded agencies[1]	50,769	6,294	57,063
Government corporations and extrabudgetary agencies[2]	15,307	-	15,307
	66,076	**6,294**	**72,370**

[1] The utilized staff level for departments and budget-funded agencies includes the special funds and the GST Administration Account of the Ministère du Revenu.

[2] Includes government corporations, agencies performing fiduciary activities and extrabudgetary agencies whose personnel is subject to the Public Service Act.

[3] Public Service Act.

Appendix 4.2

Definitions

Utilized staff level: Number of regular and casual employees, expressed in full-time equivalents (FTEs), who have actually been remunerated.

Total staff level envelope or Total authorized staff level forecast: Maximum number of permanent and casual employees, expressed in FTEs, who can be remunerated. The Conseil du trésor sets the annual authorized staff level envelope for each department, agency and, as necessary, special fund.

Full-time equivalent (FTE): An FTE represents the ratio between the work of an employee over the year and the work of an employee who has worked full-time over the year.

For example, the FTE of a person who occupies a full-time position and who worked for the full year is equivalent to 1. The FTE of a person who worked part time, reduced hours or for part of the year only varies between 0 and 1. Finally, the FTE of a person who was on unpaid leave of absence for the entire year is equal to 0.

Appendix 4.3

Evolution of the Staff Level of Departments and Agencies Appearing in the 2007-2008 Expenditure Budget[1]
(FTEs)

	Total Authorized Staff Level Forecast[2]		Total Utilized Staff Level Forecast	
	Level	Variation	Level[6]	Variation
1996-1997	54,978		52,829	
1997-1998	52,799	(2,179)	51,057	(1,772)
1998-1999	53,561	762	52,822	1,765
1999-2000	53,578	17	53,224	402
2000-2001	54,510	932	53,854	630
2001-2002[3]	55,418	908	55,650	1,796
2002-2003[3]	56,411	993	59,315	3,665
2003-2004[3]	57,673	1,262	60,378	1,063
2004-2005[3]	57,561	(112)	58,915	(1,463)
2005-2006[3]	57,784	223	57,981[4]	(934)
2006-2007[3]	56,754[5]	(1,030)	57,063	(918)

[1] These figures are presented in accordance with the 2007-2008 budget structure.

[2] The total authorized staff level forecast does not take into account the addition of non-recurring staff levels authorized during the fiscal year.

[3] The difference between the total utilized staff level and the total authorized staff level forecast is mainly due to management agreements and the use of leeway.

[4] This staff level excludes the impact of the strike days that occurred during the 2005-2006 fiscal year.

[5] The total authorized staff level forecast corresponds to the 2006-2007 comparative staff level appearing in Volumes I and II of the 2007-2008 Expenditure Budget.

[6] Figures presented on a comparable basis.

Appendix 4.4

Evolution of the Staff Level of Government Corporations and Extrabudgetary Agencies Whose Personnel is Subject to the Public Service Act[1]

(FTEs)

	Total Authorized Staff Level Forecast[2]		Total Utilized Staff Level Forecast	
	Level	Variation	Level[5]	Variation
1996-1997	13,298		12,938	
1997-1998	12,864	(434)	12,721	(217)
1998-1999	12,868	4	12,867	146
1999-2000[3]	13,287	419	13,447	580
2000-2001[3]	13,550	263	13,871	424
2001-2002[3]	13,681	131	14,223	352
2002-2003[3]	14,436	755	14,725	502
2003-2004[3]	14,949	513	15,422	697
2004-2005[3]	15,245	296	15,485	63
2005-2006[3]	15,250	5	15,309[4]	(176)
2006-2007[3]	15,229	(21)	15,307	(2)

[1] These figures are presented in accordance with the 2007-2008 budget structure.

[2] The total authorized staff level forecast does not take into account the addition of non-recurring staff levels authorized during the fiscal year.

[3] The difference between the total utilized staff level and the total authorized staff level forecast is mainly due to management agreements, the use of leeway and the establishment of autonomous service units.

[4] This staff level excludes the impact of the strike days that occurred during the 2005-2006 fiscal year.

[5] Figures presented on a comparable basis.

Appendix 4.5

Variation in the Authorized Staff Level Envelope for Departments and Agencies Appearing in the 2007-2008 Expenditure Budget[1]
(FTEs)

	2006-2007 Expenditure Budget[2]	Variation	2006-2007 Comparative Staff Level[2]	Retirements in 2006-2007	Other Variation	**2007-2008 Expenditure Budget[3]**
National Assembly	634	-	634	-	(10)	**624**
Persons appointed by the National Assembly	615	-	615	-	-	**615**
Affaires municipales et Régions	809	(1)	808	(11)	(14)	**783**
Agriculture, Pêcheries et Alimentation	2,098	31	2,129	(45)	-	**2,084**
Conseil du trésor et Administration gouvernementale	526	(31)	495	(6)	(16)	**473**
Conseil exécutif	712	-	712	(10)	-	**702**
Culture, Communications et Condition féminine	961	(197)	764	(20)	-	**744**
Développement durable, Environnement et Parcs	1,830	(24)	1,806	(25)	-	**1,781**
Développement économique, Innovation et Exportation	926	(1)	925	(22)	-	**903**
Éducation, Loisir et Sport	1,445	(1)	1,444	(28)	-	**1,416**
Emploi et Solidarité sociale	6,366	-	6,366	(150)	-	**6,216**
Famille et Aînés	995	26	1,021	(10)	16	**1,027**
Finances	780	1	781	(11)	-	**770**
Immigration et Communautés culturelles	983	1	984	(17)	2	**969**
Justice	4,021	6	4,027	(63)	-	**3,964**
Relations internationales	565	28	593	(12)	-	**581**
Ressources naturelles et Faune	4,330	21	4,351	(90)	-	**4,261**
Revenu	8,850	2	8,852	(123)	-	**8,729**
Santé et Services sociaux	987	5	992	(12)	(11)	**969**
Sécurité publique	11,364	92	11,456	(61)	46	**11,441**
Services gouvernementaux	345	(32)	313	(6)	-	**307**
Tourisme	335	(3)	332	(6)	-	**326**
Transports	6,117	5	6,122	(133)	(1)	**5,988**
Travail	232	-	232	(5)	5	**232**
TOTAL	**56,826**	**(72)**	**56,754**	**(866)**	**17**	**55,905**

[1] The staff level includes the special funds and the GST Administration Account of the Ministère du Revenu.

[2] These figures are presented in accordance with the 2007-2008 budget structure.

[3] Other adjustments will be made to the authorized staff level for departments and agencies during 2007-2008 to fully reflect the staff level reduction target.

Appendix 4.6

Variation in the Authorized Staff Level Envelope for Government Corporations and Extrabudgetary Agencies Whose Personnel is Subject to the Public Service Act

(FTEs)

	Upon tabling of the 2006-2007 Expenditure Budget[1]	Retirements in 2006-2007	Variation	Upon tabling of the 2007-2008 Expenditure Budget
Affaires municipales et Régions				
Société d'habitation du Québec	359	(4)	1	**356**
Agriculture, Pêcheries et Alimentation				
Financière agricole du Québec	643	(6)	1	**638**
Conseil du trésor et Administration gouvernementale				
Commission administrative des régimes de retraite et d'assurances	521	(6)	-	**515**
Culture, Communications et Condition féminine				
Régie du cinéma	51	-	-	**51**
Éducation, Loisir et Sport				
Institut de tourisme et d'hôtellerie du Québec	235	(3)	(1)	**231**
Emploi et Solidarité sociale				
Conseil de gestion de l'assurance parentale	13	-	-	**13**
Régie des rentes du Québec	1,186	(32)	-	**1,154**
Finances				
Bureau de décision et de révision en valeurs mobilières	15	-	-	**15**
Institut de la statistique du Québec	242	(2)	-	**240**
Justice				
Office des professions du Québec	40	(1)	-	**39**
Tribunal administratif du Québec	270	(5)	-	**265**
Santé et Services sociaux				
Régie de l'assurance maladie du Québec	1,478	(29)	16	**1,465**
Services gouvernementaux				
Centre de services partagés du Québec	1,129	(26)	138	**1,241**
Services Québec	295	(5)	214	**504**
Transports				
Société de l'assurance automobile du Québec	3,231	(52)	31	**3,210**
Travail				
Commissaire de l'industrie de la construction	11	-	-	**11**
Commission de la santé et de la sécurité du travail (CSST)[2]	4,015	-	(95)	**3,920**
Commission des lésions professionnelles	437	(4)	-	**433**
Commission des normes du travail	521	(9)	11	**523**
Commission des relations du travail	120	-	5	**125**
Régie du bâtiment du Québec	417	(7)	-	**410**
TOTAL	**15,229**	**(191)**	**321**	**15,359**

[1] These figures are presented in accordance with the 2007-2008 budget structure.

[2] The total staff level envelope forecast for the CSST in 2007-2008 corresponds to the staff level utilized in 2006-2007.

CHAPTER 5 FORECAST PUBLIC INVESTMENTS IN FIXED ASSETS IN 2007-2008

IN BRIEF

Forecast public investments total $6,387.2 million in 2007-2008, an increase of nearly $1.5 billion over last year. These investments break down as follows:

— Investments in preservation of fixed assets will reach $2,657.6 million, an increase of $649.3 million over 2006-2007. This envelope includes $1,150.0 million to preserve and improve the road network. It takes into account the increase in the replacement value of buildings in the health and education networks since implementation of the preservation of fixed assets policy in 2004 and the gradual replacement of various facilities in the networks. Overall, allocations for the preservation of fixed assets have doubled since 2003-2004;

— Investments for development projects amount to $1,743.9 million over the next three years, including $462.6 million in 2007-2008. In addition, during this fiscal year, road network development projects investments will total $550.0 million;

— Forecast completion projects in the networks, municipalities and other institutions as well as those performed by the departments and agencies and special funds, excluding the Road Network Preservation and Improvement Fund, total $2,717.0 million.

Evolution of Public Investments
(government contribution only, millions of dollars)

	2003-2004	2004-2005	2005-2006	2006-2007	2007-2008
Preservation of fixed assets[1]	1,370.9	1,539.2	1,941.5	2,008.3	2,657.6
Development projects[2]	-	-	-	-	462.6
Development of the road network	248.5	187.7	299.9	433.9	550.0
Completion	2,546.1	2,601.9	2,460.0	2,451.1	2,717.0
Total	**4,165.5**	**4,328.8**	**4,701.4**	**4,893.3**	**6,387.2**

[1] Includes investments to preserve and improve the road network.

[2] Development projects performed during the period starting in fiscal 2003-2004 through fiscal 2006-2007 are included in investments under Completion.

1. New Investments in Infrastructures

In 2007-2008, the government will intensify efforts to ensure the preservation and renewal of public infrastructures and the implementation of new investment projects.

Priority in Preservation of Fixed Assets

In 2007-2008, investments in preservation of fixed assets amount to $2,657.6 million, an increase of 32.3% over last year. This amount includes $1,507.6 million that will be allocated mainly to the health and social services and education networks, and $1,150.0 million to preservation and improvement of the road network. These investments will continue in 2008-2009 and 2009-2010.

In 2004, the government announced a policy to ensure preservation of the government's fixed assets. This policy is based on recognized North American standards by allocating to preservation of fixed assets an amount equivalent to 2.0% of the replacement value of buildings in the health and education networks. In the health sector, an amount corresponding to 1.0% of the replacement value is added for functional renovations.

From 2007-2008, additional investments are also allocated to allow for the replacement of all medical equipment over a ten-year period. In addition, specific allocations are assigned to the health and education networks for the replacement and modernization of computer equipment.

Lastly, a five-year investment plan aimed at clearing the accrued maintenance deficits of public infrastructures will be tabled in fall 2007.

Evolution of Investments in Preservation of Fixed Assets
(government contribution only, millions of dollars)

	2003-2004	2004-2005	2005-2006	2006-2007	2007-2008	2008-2009	2009-2010
Health and social service establishments	204.0	323.4	409.2	458.5	620.5	677.5	740.0
Educational institutions	402.9	410.9	556.5	606.5	805.7	822.2	836.5
Public transportation	78.4[1]	46.2	43.4	44.9	41.4	40.1	32.1
Cultural facilities and heritage	6.2	10.0	32.3	32.3	40.0	40.0	40.0
Road network	680.3	748.7	900.1	866.1	1,150.0	1,199.9	1,300.5
Total	**1,370.9**	**1,539.2**	**1,941.5**	**2,008.3**	**2,657.6**	**2,779.7**	**2,949.1**
Growth	46.0	166.3	402.3	66.8	649.3	122.1	169.4
Growth (%)	7.1	12.3	26.1	3.4	32.3	4.6	6.1

[1] investments in 2003-2004 include a one-time amount of $30.0 million for the purchase of low floor buses.

2. Development Projects

The government's contribution to the implementation of priority public investment projects, the majority of which will be performed in the next three years, will total $1,743.9 million, comprising:

— $560.8 million for public transportation infrastructures, including a specific envelope of $120.6 million for the replacement by the Agence métropolitaine de transport of commuter train engines and rail cars, and $146.3 million for the Rapibus project of the Société de transport de l'Outaouais;

— $441.2 million for health and social service establishments for the addition of beds in residential and long-term care centres (CHSLD) and to perform major functional renovation, construction and renovation projects on establishments in the network. Investments will also be allocated to emergency room improvements and to the purchase of new medical equipment, notably radiation oncology and cardiology equipment;

— $420.0 million for research infrastructures, including projects selected under programs of the Canada Foundation for Innovation and the Research Assistance programs. These investments stem from the Québec Research and Innovation Strategy announced in December 2006;

— $227.3 million for educational institutions, particularly to add spaces in general and professional education and to continue updating technical training programs;

— $94.6 million in the cultural sector, particularly for government corporations and religious heritage.

Public Investments for Development Projects
(government contribution only, millions of dollars)

		Allocation by Fiscal Year			
	Total	2007-2008	2008-2009	2009-2010	Subsequent Years
Public transportation	**560.8**	66.1	119.6	318.4	56.7
Health and social service establishments	**441.2**	149.5	95.8	158.4	37.5
Research infrastructures	**420.0**	129.6	95.2	195.2	-
Educational institutions	**227.3**	101.4	90.9	35.0	-
Cultural facilities and heritage	**94.6**	15.9	34.5	19.7	24.5
Total	**1,743.9**	**462.5**	**436.0**	**726.7**	**118.7**

3. Forecast Total Public Investments in 2007-2008

In the past four years, the government has made major investments to maintain its fixed assets in good condition, especially in the health and social services and education sectors, and in the road network, and to develop new infrastructures and acquire new equipment.

In 2007-2008, the priority is on increasing the budgets allocated to preservation of fixed assets, pursuing the priorities in the health sector such as emergency room improvements and putting new beds in CHSLDs, and the development of new infrastructures for public transportation and the research sector. These investments total $6,387.2 million, which is more than double the average of $2,928.7 million in investments realized between 1997-1998 and 2002-2003.

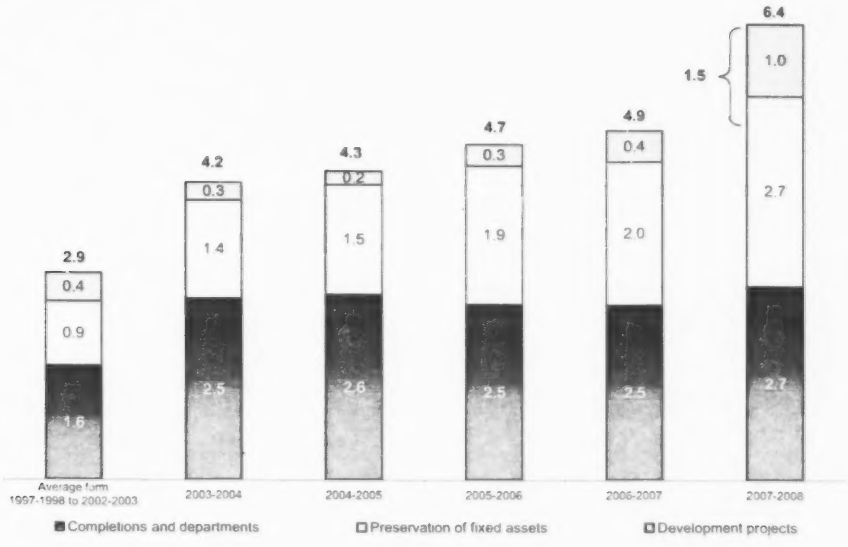
Compared to investments of $4,893.3 million realized in 2006-2007, this is an increase of $1,493.9 million. This increase is attributable to:

— Addition of $649.3 million towards the improvement of the policy on the preservation of fixed assets;

— Implementation of new projects totalling $578.7 million;

— Completions of $265.9 million for projects implemented throughout the networks, municipalities and other institutions, and for departments, agencies and other special funds.

Evolution of Public Investments in Fixed Assets
(government contribution, billions of dollars)



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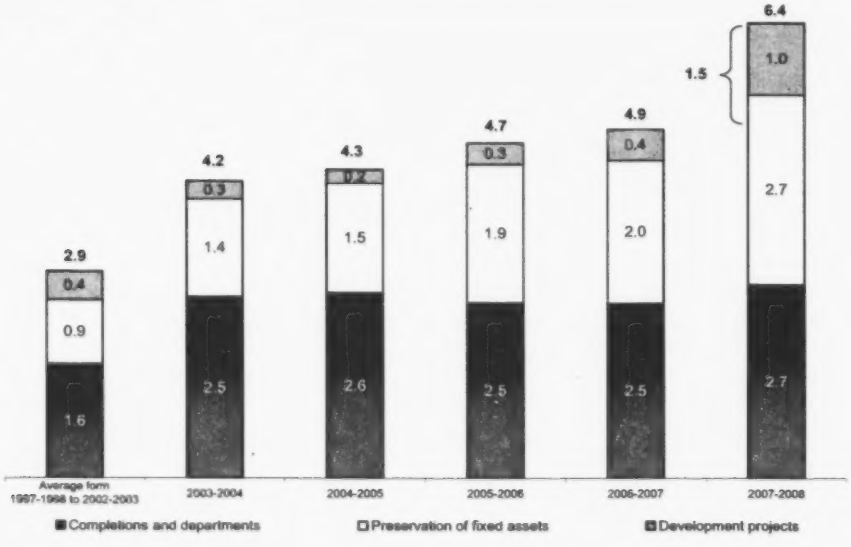
Evolution of Public Investments in Fixed Assets
(government contribution, billions of dollars)

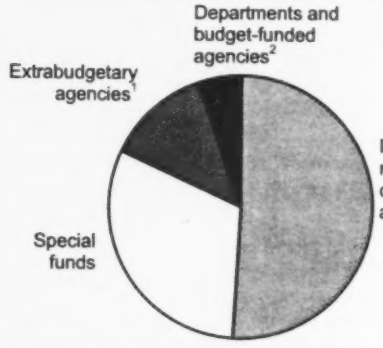


Forecast investments in the health and social services network, in the education networks and municipalities, cultural institutions, educational childcare services, public transportation and the research sector, amount to $3,240.4 million, or 50.7% of the total investments.

Forecast investments in special funds represent $1,989.2 million, or 31.1%, including $1,700.0 million for the Road Network Preservation and Improvement Fund. Investments in extrabudgetary agencies stand at $808.9 million or 12.7%, and investments in departments at $348.7 million or 5.5%.

The evolution of public investments in fixed assets is presented in Appendix 5.1.

Breakdown of Forecast Public Investments in 2007-2008
(government contribution only)



	$M	%
Networks, municipalities, cultural institutions and other	3,240.4	50.7
Special funds	1,989.2	31.1
Extrabudgetary agencies[1]	808.9	12.7
Departments and budget-funded agencies[2]	348.7	5.5
Total	**6,387.2**	**100.0**

[1] Extrabudgetary agencies are public bodies for which the constituting act does not provide for appropriations for their operating budget.

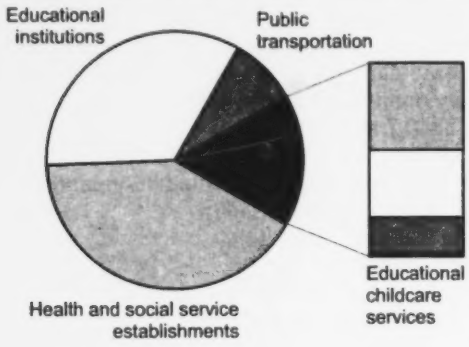
[2] Departments and budget-funded agencies are those for which operating appropriations appear in the Expenditure Budget.

Government Investments in Networks, Municipalities, Cultural Institutions and Other

Forecast investments in the networks, municipalities, cultural institutions and other entities not included in the government reporting entity amount to $3,240.4 million in 2007-2008.

These investments are financed by means of long-term loans contracted by the networks, municipalities, cultural institutions and other entities outside the government reporting entity. The government's contribution takes the form of a total or partial assumption of their debt service, spread over a term of up to 25 years.

Public Investments in Networks, Municipalities and Other Institutions
Forecast in 2007-2008
(government contribution only)



	$M	%
Health and social service establishments	1,330.4	39.4
Educational institutions	1,102.2	32.7
Public transportation	406.6	12.1
Municipal infrastructures	244.5	7.2
Research infrastructures	182.8	5.4
Cultural facilities and heritage	96.9	2.9
Educational childcare services	9.8	0.3
	3,240.4[1]	**100.0**

[1] Excludes investments of $132.8 million for public transportation included in investments of the Agence métropolitaine de transport.

Health and Social Service Establishments

In 2007-2008, forecast aggregate investments in this sector amount to $1,330.4 million. Moreover, additional investments in preservation of fixed assets bring them up to $620.5 million in 2007-2008, an increase of 35.3% over 2006-2007.

Educational Institutions

Forecast investments in this sector amount to $1,102.2 million in 2007-2008, compared to $925.7 million in 2006-2007. The main reason for this $176.5 million increase is the additional effort allocated to preservation of fixed assets, where investments will increase by nearly 33.0%.

Public Transportation

In 2007-2008, forecast investments in this sector are $406.6 million, compared to $377.8 million in 2006-2007. The main reasons for this $28.8 million increase are the cost of work on phase 2 of the renovation of the Montréal Métro and the Rapibus project of the Société de transport de l'Outaouais.

These forecasts exclude investments of the Agence métropolitaine de transport, which are discussed in the section on extrabudgetary agencies.

In addition, the Société de financement des infrastructures locales du Québec is financing investments of $315.2 million in public transportation.

Municipal Infrastructures

In 2007-2008, forecast investments are $244.5 million, compared to $159.3 million in 2006-2007.

The Société de financement des infrastructures locales du Québec will also invest $209.9 million in municipal infrastructures in 2007.

Research Infrastructures

Forecast investments in 2007-2008 amount to $182.8 million. These are disbursements stemming mainly from the announcement of the Québec Research and Innovation Strategy, which provides for an investment of $420.0 million over three years to support the Research Assistance program and projects jointly funded with the Canadian Foundation for Innovation.

Cultural Facilities and Heritage

Forecast investments in 2007-2008 are estimated at $96.9 million. An amount of $15.0 million is allocated to the Politique de la lecture et du livre. Forecast disbursements for cultural facilities and religious heritage are also included.

Educational Childcare Services

In 2007-2008, the government is ending the development of new places in educational childcare services with investments of $9.8 million in this sector.

These investments will make it possible to complete the development of 200,000 places in reduced contribution childcare services and to support partners in this sector in terms of their investments.

Public Investments in Networks, Municipalities and Other Institutions
(government contribution only, millions of dollars)

	Forecast Disbursements 2007-2008	Probable Disbursements 2006-2007	Variation
Health and social service establishments			
Preservation of fixed assets	620.5	458.5	162.0
Development projects	709.9	600.8	109.1
	1,330.4	1,059.3	271.1
Educational institutions			
Preservation of fixed assets	805.7	606.5	199.2
Development projects	296.5	319.2	(22.7)
	1,102.2	925.7	176.5
Public transportation			
Preservation of fixed assets	41.4	44.9	(3.5)
Development projects	365.2	332.9	32.3
	406.6	377.8	28.8
Municipal infrastructures			
Development projects	244.5	159.3	85.2
Research infrastructures			
Development projects	182.8	8.2	174.6
Cultural facilities and heritage			
Preservation of fixed assets	15.0	15.0	-
Development projects	81.9	33.9	48.0
	96.9	48.9	48.0
Educational childcare services			
Development projects	9.8	27.7	(17.9)
Total[1]	**3,240.4**	**2,439.4**	**801.0**

[1] Excludes investments of $132.8 million and $167.5 million respectively in 2007-2008 and 2006-2007 for public transportation included in investments of the Agence métropolitaine de transport.

Public Investments in Special Funds

Forecast investments in special funds total $1,989.2 million in 2007-2008, compared to $1,615.0 million in 2006-2007, a variation of $374.2 million compared to the previous year.

— The government has made a major adjustment in the budget allocated to the road network. Last January, it announced an investment envelope of $7.9 billion up to 2010-2011, which is nearly $2.0 billion per year on average, and nearly triple the amount invested in the 1990s.

Nearly 65.0% of this envelope is earmarked for the preservation and improvement of the road network;

— In 2007-2008, forecast investments by the Road Network Preservation and Improvement Fund amount to $1,700.0 million, compared to $1,300.0 million in 2006-2007;

  - $1,150.0 million will be allocated to the preservation of roadways and structures and the improvement of the network, especially in regards to safety, and $550.0 million to development of the road network through major roadwork projects, such as Autoroutes 20 and 50 and on Highways 175 and 185.

— The forecast level of investments in information technology funds in 2007-2008 is $136.8 million, an increase of $26.8 million over 2006-2007, resulting from the personal income tax systems upgrade project;

— The investments of the Land Information Fund amount to $39.0 million, a level that is broadly equivalent to that in 2006-2007;

— The investments in other special funds total $113.4 million, down $54.4 million from 2006-2007.

Public Investments in Special Funds
(government contribution only, millions of dollars)

	Forecast Disbursements 2007-2008	Probable Disbursements 2006-2007	Variation
Road Network Preservation and Improvement Fund[1]	1,700.0	1,300.0	400.0
Information technology funds	136.8	110.0	26.8
Land Information Fund	39.0	37.2	1.8
Other special funds	113.4	167.8	(54.4)
Total	**1,989.2**	**1,615.0**	**374.2**

[1] The total amount of investments of the Road Network Preservation and Improvement Fund for the 2007-2008 year includes non-capitalizable expenditures of $105.4 million, compared to the non-capitalizable expenditures of $100.7 million included in the $1,300.0 million in 2006-2007. If the contribution of partners were included, the total investments would amount to $1,709.2 million and $1,384.6 million respectively in 2007-2008 and 2006-2007.

Government Contribution to Public Investments of Extrabudgetary Agencies

The investment forecasts of the extrabudgetary agencies total $808.9 million in 2007-2008, compared to $525.4 million in 2006-2007, an increase of $283.5 million.

A major increase in the investments of the Agence métropolitaine de transport in equipment and infrastructures for commuter trains is the reason for the nearly 33.0% increase in its investments over last year. Concerning the Société immobilière du Québec, repairs to the Marie-Guyart Building in Québec City, the Bordeaux detention centre in Montréal and four court house buildings account for the forecast increase in investments.

The Réseau national intégré de radiocommunication and the Stratégie d'affaires à la gestion intégrée des ressources (SAGIR) projects of the Centre de services partagés du Québec require an increase in investments of $73.4 million in 2007-2008. Finally, at the Régie de l'assurance maladie du Québec, the health and social services network informatization plan accounts for much of the $70.0 million increase in its investments in 2007-2008.

Investments of Extrabudgetary Agencies
(millions of dollars)

	Forecast Disbursements 2007-2008	Probable Disbursements 2006-2007	Variation
Agence métropolitaine de transport	229.9	173.4	56.5
Société immobilière du Québec	193.8	158.4	35.4
Centre de services partagés du Québec	134.5	61.1	73.4
Régie de l'assurance maladie du Québec	90.0	20.0	70.0
Other agencies	160.7	112.5	48.2
Total	**808.9**	**525.4**	**283.5**

Public Investments in the Departments

The forecast public investments in the departments amount to $348.7 million in 2007-2008, compared to $313.5 million in 2006-2007:

— Sécurité publique: investments of $61.3 million, stemming mainly from the development of the integrated police radio communications and mug shots system;

— Transports: investment budgets of $43.8 million, mainly for the acquisition of material and equipment;

— Éducation, Loisir et Sport: investments of $31.0 million, mainly allocated to informational resource projects;

— Ressources naturelles et Faune: investments of $30.5 million, mainly assigned to preservation of fixed assets;

— Développement durable, Environnement et Parcs: investments of $24.8 million, mainly to repair public dams;

— Justice: investments of $23.1 million, mainly attributable to the development of projects related to e-government.

Public Investments of Departments
(millions of dollars)

	Forecast Disbursements 2007-2008	Probable Disbursements 2006-2007	Variation
Sécurité publique	61.3	31.9	29.4
Transports	43.8	45.4	(1.6)
Éducation, Loisir et Sport	31.0	31.6	(0.6)
Ressources naturelles et Faune	30.5	30.5	-
Développement durable, Environnement et Parcs	24.8	24.2	0.6
Justice	23.1	17.8	5.3
Other departments	134.2	132.1	2.1
Total	**348.7**	**313.5**	**35.2**

Appendix 5.1

Evolution of Public Investments

Forecast public investments in 2007-2008 amount to $6,387.2 million, compared to investments of $4,893.3 million in 2006-2007. This is an increase of $1,493.9 million in public investments, attributable to:

— Addition of $649.3 million towards the improvement of the policy on the preservation of fixed assets;

— Implementation of new projects totalling $578.7 million;

— Forecast completions of $265.9 million for projects of the networks, municipalities and other institutions and for the departments, agencies and other special funds.

Evolution of Public Investments
(government contribution only, millions of dollars)

	2003-2004	2004-2005	2005-2006	2006-2007	2007-2008
Networks, municipalities, cultural institutions and other	2,181.9	2,290.4	2,408.9	2,439.4	3,240.4
Special funds[1]	1,228.6	1,259.5	1,414.1	1,615.0	1,989.2
Extrabudgetary agencies	420.5	472.6	590.9	525.4	808.9
Departments	334.5	306.3	328.9	313.5	348.7
Total[1]	**4,165.5**	**4,328.8**	**4,742.8**	**4,893.3**	**6,387.2**

[1] These investments include non-capitalizable expenditures of the Road Network Preservation and Improvement Fund.

CHAPTER 6 RESULTS OF CONSOLIDATED ENTITIES

IN BRIEF

The government's total expenditures for the fiscal year 2007-2008 before consolidation amount to $61,046.2 million.

Consolidation of the consolidated entities, i.e. expenditures of extrabudgetary agencies, special funds and defined-purpose accounts, will add $4,222.2 million to the government's expenditures, resulting in total consolidated expenditures of $65,268.4 million.

When the consolidated revenues of $4,251.9 million are considered, consolidation of the results of consolidated entities has a positive net impact of $29.7 million on the government's results for the fiscal year 2007-2008.

1. Consolidated Government Expenditures

The government's consolidated expenditures total $65,268.4 million in 2007-2008. They include program spending and debt service, as well as the impact of consolidating expenditures of extrabudgetary agencies, special funds and defined-purpose accounts.

For 2007-2008 the impact of consolidation of expenditures of consolidated entities will be $4,222.2 million, $3,675.2 million of which is for consolidation expenditures of extrabudgetary agencies and special funds, and $547.0 million is for expenditures of defined-purpose accounts.

The government's consolidated expenditures for the 2007-2008 fiscal year are $2,834.5 million higher than those forecast for 2006-2007. This is due to the following increases:

— $2,033.2 million for program spending;

— $277.0 million for debt service;

— $443.3 million for consolidated expenditures of extrabudgetary agencies and special funds;

— $81.0 million for consolidated expenditures of defined-purpose accounts.

Government Expenditures
(millions of dollars)

	2007-2008	2006-2007	**Variation**
Program expenditures	53,802.2	51,769.0	2,033.2
Debt Service	7,244.0	6,967.0	277.0
Total Expenditures	**61,046.2**	**58,736.0**	**2,310.2**
Expenditures of extrabudgetary agencies and special funds	3,675.2	3,231.9	443.3
Expenditures of defined-purpose accounts	547.0	466.0	81.0
Total Impact of Consolidation[1]	**4,222.2**	**3,697.9**	**524.3**
Consolidated Expenditures	**65,268.4**	**62,433.9**	**2,834.5**

[1] The government's primary accounting policies with regard to consolidation of the extrabudgetary agencies, special funds and defined-purpose accounts are presented in Appendix 6.1.

2. Evolution of Forecast Results of Consolidated Entities in 2006-2007

Since the 2006-2007 Expenditure Budget was tabled, the forecast results before consolidation adjustments – which are made primarily to avoid accounting twice for the expenditures of consolidated entities and those of departments and agencies – improved by $189.2 million, going from an expected deficit of $128.9 million to an anticipated surplus of $60.3 million.

The increase of net results of extrabudgetary agencies and special funds comes to $150.0 million.

This increase is mainly due to the following:

— $31.0 million to the Land Information Fund, due mainly to a sustained level of real estate activity since the beginning of the fiscal year that generated additional revenue, and to a downward revision of amortization and operations costs related to reform of the cadastral system;

— $20.4 million to the Special Olympic Fund, mainly due to the fact that the debt for installations has been fully reimbursed since November 2006. Since then, the portion of revenue derived from the sales tax on tobacco and dedicated to this debt has continued to flow into the Fund. Legislative change is contemplated in order to close the Fund, and then this revenue will be paid into the Consolidated Revenue Fund;

— $35.8 million to the Labour Market Development Fund as the result of a general improvement in the budget situation, mainly due to the payment schedule forcast for the support of forestry workers;

— $35.0 million to the Société de financement des infrastructures locales du Québec, because the work completion schedule and payment of subsidies to public transit were revised.

For defined-purpose accounts, the 2006-2007 forecast shows a deficit of $10.8 million compared to a forecast deficit of $50.0 million at the beginning of the 2006-2007 fiscal year, thus an improvement of $39.2 million, The variation is due essentially to the fact that the results before consolidation adjustments to defined-purpose accounts are presented on a cash basis, which results in significant fluctuations due to funds coming in and going out. As a result of consolidation adjustments, defined-purpose accounts will end up with balanced budgets.

The net forecast results after consolidation adjustments are $260.2 million compared to the $177.0 million forecast in the 2006-2007 Expenditure Budget, a net variation of $83.2 million.

Evolution of Forecast Results of Consolidated Entities
(millions of dollars)

	2006-2007		
	Revised Forecast	Expenditure Budget	**Variation**
Special funds	129.9	(1.2)	131.1
Extrabudgetary agencies	(58.8)	(77.7)	18.9
Subtotal	**71.1**	**(78.9)**	**150.0**
Defined-purpose accounts	(10.8)	(50.0)	39.2
Total Before Consolidation	**60.3**	**(128.9)**	**189.2**
Consolidation adjustments	199.9	305.9	(106.0)
Impact of Consolidation	**260.2**	**177.0**	**83.2**

3. Impact of Consolidation of Revenues and Expenditures of Consolidated Entities in 2007-2008

Gross revenues and expenditures of consolidated entities in 2007-2008 are $21,268.8 million and $21,587.9 million respectively before consolidation adjustments. After adjustments, their impact on the government's 2007-2008 revenues and expenditures are $4,251.9 million and $4,222.2 million respectively.

The overall net impact of consolidation of the results of consolidated expenditures on the Government's results is $29.7 million in 2007-2008 compared to $260.2 million for 2006-2007, a drop of $230.5 million.

Impact of Consolidation of Consolidated Entities on the Government's Results in 2007-2008
(millions of dollars)

	2007-2008			2006-2007	
	Revenues	**Expenditures**	**Results**	Probable Results	**Variation**
Special funds	7,192.2	7,191.8	0.4	129.9	(129.5)
Extrabudgetary agencies	12,798.5	13,054.9	(256.4)	(58.8)	(197.6)
Defined-purpose accounts	1,278.1	1,341.2	(63.1)	(10.8)	(52.3)
Total Before Consolidation	**21,268.8**	**21,587.9**	**(319.1)**	**60.3**	**(379.4)**
Consolidation adjustments	(17,016.9)	(17,365.7)	348.8	199.9	148.9
Impact of Consolidation	**4,251.9**	**4,222.2**	**29.7**	**260.2**	**(230.5)**

Changes to extrabudgetary agencies, special funds and defined-purpose accounts are presented in Appendix 6.2.

Results of extrabudgetary agencies, special funds and defined-purpose accounts are presented according to their particular accounting policies, i.e. before applying consolidation adjustments.

4. Results of Extrabudgetary Agencies in 2007-2008

Forecast results of extrabudgetary agencies before consolidation adjustments show a deficit of $256.4 million in 2007-2008 compared to $58.8 million in 2006-2007, a drop of $197.6 million.

The variation is mainly due to the expected worsening of the $126.7 million deficit of Financière agricole du Québec, which is forecasting a $255.1 million deficit for the 2007-2008 fiscal year compared to a $128.4 million deficit in the previous year.

The result for the Financière agricole du Québec is mainly attributable to an expected reduction of $146.4 million in transfers from the federal government under current federal-provincial agreements. However, the forecast does not take into account additional amounts recently announced by the federal government, which plans to allocate a billion dollars across Canada to improve support programs for agricultural revenue, with Québec's share still to be determined.

Results of Extrabudgetary Agencies[1] in 2007-2008
(millions of dollars)

	2007-2008			2006-2007	
	Revenues	**Expenditures**	**Results**	Probable Results	**Variation**
Financière agricole du Québec	497.1	752.2	(255.1)	(128.4)	(126.7)
Other agencies	12,301.4	12,302.7	(1.3)	69.6	(70.9)
Total Before Consolidation	**12,798.5**	**13,054.9**	**(256.4)**	**(58.8)**	**(197.6)**

[1] The results of extrabudgetary agencies are presented in Appendix 6.3.

5. Results of Special Funds in 2007-2008

Special funds show a $0.4 million surplus for the 2007-2008 financial year compared to a surplus of $129.9 million in 2006-2007; this is a downward variation of $129.5 million. It is mainly due to the fact that three funds recorded a surplus in 2006-2007 but expect lower results in 2007-2008. They are:

— The Land Information Fund, which expects a surplus of $6.2 million for the 2007-2008 fiscal year compared to one of $39.4 million in 2006-2007, a drop of $33.2 million. The decrease in the Land Information Fund's surplus in 2007-2008 is explained by an expected reduction in revenues from real estate activity, which will bring in less revenue, as well as an increase of expenditures due to higher costs of professional services and amortization expenses related to the Québec cadastral reform;

— The Labour Market Development Fund expects a $33.7 million deficit in 2007-2008 compared to a $20.8 million surplus in 2006-2007, a drop of $54.5 million. This is mainly attributable to the payment schedule forcast for the support of forestry workers;

— The Special Olympic Fund has no results in 2007-2008, compared to a $20.4 million surplus in 2006-2007. There are no results in 2007-2008 because amendments to the law are expected in spring 2007 in order to close this fund.

Results of Special Funds[1] in 2007-2008
(millions de dollars)

	2007-2008			2006-2007	
	Revenues	**Expenditures**	**Results**	Probable Results	**Variation**
Land Information Fund	109.2	103.0	6.2	39.4	(33.2)
Labour Market Development Fund	970.5	1,004.2	(33.7)	20.8	(54.5)
Special Olympic Fund	-	-	-	20.4	(20.4)
Other special funds	6,112.5	6,084.6	27.9	49.3	(21.4)
Total Before Consolidation	**7,192.2**	**7,191.8**	**0.4**	**129.9**	**(129.5)**

[1] The results of special funds are presented in Appendix 6.4.

6. Results of Defined-Purpose Accounts in 2007-2008

The results of defined-purpose accounts before adjustments are recorded on a cash basis, which can lead to significant fluctuations due to funds going in and going out. The main effect of consolidation adjustments is to adjust these results so that they can be presented on an accruals accounting basis.

Defined-purpose accounts show a $63.1 million deficit for the 2007-2008 fiscal year compared to a $10.8 million deficit in 2006-2007, a drop of $52.3 million.

The variation is mainly due to the fact that two accounts which recorded a surplus in 2006-2007 now expect a deficit in 2007-2008:

— The defined-purpose account for la Implementation of the Informatization Plan of the Health and Social Services Network expects a deficit of $38.7 million in 2007-2008, compared to a small $0.1 million surplus in 2006-2007. This is due to the time lapse between when Québec incurs the expenditure and when the federal government reimburses its share;

— The defined-purpose account for Minority-language and second-language teaching forecasts a deficit of $3.7 million in 2007-2008 and had a surplus of $11.1 million in 2006-2007. The variation is due essentially to postponing projects that were committed in 2006-2007 but could not be carried out.

Results of Defined-Purpose Accounts[1, 2] in 2007-2008
(millions of dollars)

	2007-2008			2006-2007	
	Revenues	**Expenditures**	**Results**	Probable Results	**Variation**
Implementation of the Informatization Plan of the Health and Social Services Network	35.9	74.6	(38.7)	0.1	(38.8)
Minority-language and second-language teaching	25.7	29.4	(3.7)	11.1	(14.8)
Other defined-purpose accounts	1,216.5	1,237.2	(20.7)	(22.0)	1.3
Total Before Consolidation	**1,278.1**	**1,341.2**	**(63.1)**	**(10.8)**	**(52.3)**

[1] As a result of consolidation adjustments, defined-purpose accounts will end up with balanced budgets.

[2] The results of defined-purpose accounts are presented in Appendix 6.5.

Appendix 6.1

The Government's Reporting Entity

Consolidated government expenditures include, in addition to program expenditures and the debt service, expenditures incurred by extrabudgetary agencies, special funds and defined-purpose accounts.

Expenditures of the consolidated entities are added to those of the government after eliminating inter-entity transactions and harmonizing accounting policies, when necessary.

There are two kinds of consolidation adjustments:

— The first consists of eliminating concluded inter-entity transactions. These eliminations are necessary to avoid accounting for the same expenditure twice at the time of consolidation;

— The second type of adjustment results from harmonization of the accounting policies of extrabudgetary agencies and special funds with those of the government.

The purpose of consolidation is to combine all financial transactions and resources for which the government is responsible. This provides a comprehensive picture of government finances.

The government reporting entity encompasses not only the departments and agencies headed by a Minister and having budgets funded by appropriations voted by the National Assembly, but also all of the extrabudgetary agencies, special funds, defined-purpose accounts and corporations that are owned or controlled by the government.

Two methods of consolidation are used, depending on the type of entity involved:

— The first method, known as the full consolidation method, consists of adding up the accounts of the departments, extrabudgetary agencies, special funds and defined-purpose accounts line by line. This incorporates their financial transactions, such as the expenditures and debts of agencies, into the government's financial statements. This is the method used for entities listed in Appendices 6.3, 6.4 and 6.5;

— The second method, known as the modified equity method, applies to government corporations. It consists of adding the net results of these corporations (surplus or deficit) to the government's revenue. This method applies to the entities listed in Appendix 6.6.

Full Consolidation Method

The entities that are consolidated line by line are divided into three groups: extrabudgetary agencies, special funds and defined-purpose accounts.

The government has created different types of agencies to implement its policies and to provide certain services to the public. While varying in size and status, these agencies, like boards, commissions and corporations, are all more autonomous than departments. The legislation delegates more extensive financial and operating powers to their management. These agencies have more latitude to establish their own systems and practices. They can also resort to sources of funding outside the government. However, they come under the authority of a Minister, to whom they must account for all of their financial management.

Special funds are financial management tools that make it possible, in some situations, to administer the allocated resources by using management methods different from those of the departments. Some funds produce and supply goods or services and derive all or part of their funding from the sale of such goods and services.

— Extrabudgetary agencies and special funds depend on departments for their funding. This is why budgeting and management of the departmental budget envelopes consider extrabudgetary agencies, special funds and the department of a given portfolio all at the same time. More specifically, the departmental budget envelopes are composed of:

  - The expenditures envelope prescribed in Volume II of the Expenditure Budget dealing with appropriations of the departments and agencies;

  - The net result of the extrabudgetary agencies and special funds, namely the difference between their revenue and expenditure.

Defined-purpose accounts are financial management mechanisms created by Order in Council under articles 6 and 7 of the Financial Administration Act (R.S.Q., c. A-6.001). They allow a department to make separate entries for amounts paid by third parties into the Consolidated Revenue Fund pursuant to a contract or agreement that dedicates the money to a particular purpose.

— Financial transactions that pass through a defined-purpose account are governed by all of the regulations, policies and directives applicable to transactions effected from a department's appropriations. In addition, expenditures of defined-purpose accounts are subject to audit by the Auditor General;

— Revenues and expenditures for defined-purpose accounts have been included in the government's consolidated financial statements since the 2003-2004 fiscal year.

It is up to each Minister to ensure that the financial situation of the consolidated entities under his or her responsibility does not have a negative impact on the government's financial results.

Modified Equity Method

Consolidation of the results of government corporations is considered only in the documents accompanying the Budget Speech, because the results of government corporations are considered in the balancing of the government's budget.

It is important to note that health and social service establishments, educational institutions and property held by agencies performing fiduciary activities (Appendix 6.7) are not included in the government reporting entity.

Appendix 6.2

Changes to Consolidated Entities

Extrabudgetary Agencies and Special Funds

Compared to the 2006-2007 fiscal year, certain extrabudgetary agencies and special funds were added or moved to new portfolios, while others changed status or are no longer included in the Expenditure Budget.

A plus sign (+) indicates that an extrabudgetary agency or special fund has been added, while a minus sign (-) indicates that an extrabudgetary agency or special fund has been taken away.

Agriculture, Pêcheries et Alimentation

(-) The legislation respecting the Bureau d'Accréditation des pêcheurs et des aides-pêcheurs du Québec was amended. The Bureau is now no longer a government agency, and is therefore no longer part of the government reporting entity.

Culture, Communications et Condition féminine

(+) The legislation respecting the Conservatoire de musique et d'art dramatique du Québec, formerly a budget-funded agency, was amended. The Conservatoire has become an extrabudgetary agency.

(+) The Québec Cultural Heritage Fund has been integrated into the "Culture, Communications et Condition féminine" portfolio.

Développement durable, Environnement et Parcs

(+) The Green Fund has been added to this portfolio.

Éducation, Loisir et Sport

(+) The Sports and Physical Activity Development Fund has been integrated into this portfolio.

Emploi et Solidarité sociale

(+) The Fonds de fourniture de biens ou de services du ministère de l'Emploi et de la Solidarité sociale has been added to this portfolio.

Relations internationales

(-) The Fund for the Management of Québec Immovables on Foreing Soil ceased operations on April 1, 2006.

Santé et Services sociaux

(+) The Commission de la capitale nationale du Québec was integrated, transferred from the "Transports" portfolio.

Transports

(-) The Commission de la capitale nationale du Québec was transferred to the "Santé et Services sociaux" portfolio.

Defined-Purpose Accounts

Four new requests for creation of specific defined-purpose accounts were added to the Expenditure Budget for the 2006-2007 fiscal year, namely:

Affaires municipales et Régions

— 2005 Infrastructure Program.

Éducation, Loisir et Sport

— Fixed-asset Financing of the Cree and Kativik School Boards and the Naskapi School.

Finances

— Transfert of revenues from a portion of the federal excise tax on gasoline and the provision of additional money pursant to Act C-66.

Santé et Services sociaux

— Implemantation of the Infomatization Plan of the Health and Social Services Network.

Eleven new applications to the general account "Training, Partnership and Organization of Special Events" have been approved from the following portfolios: "Immigration et Communautés culturelles", "Justice", "Ressources naturelles et Faune" and "Santé et Services sociaux".

Appendix 6.3

Results of Extrabudgetary Agencies

(millions of dollars)

	2007-2008			2006-2007
	Revenues	Expenditures	Results	Results
Affaires municipales et Régions				
Société d'habitation du Québec	657.2	657.2	-	-
Société québécoise d'assainissement des eaux	139.6	139.7	(0.1)	(0.4)
	796.8	796.9	(0.1)	(0.4)
Agriculture, Pêcheries et Alimentation				
Financière agricole du Québec	497.1	752.2	(255.1)	(128.4)
Fonds d'assurance-prêts agricoles et forestiers	22.8	7.4	15.4	14.7
	519.9	759.6	(239.7)	(113.7)
Conseil du trésor et Administration gouvernementale				
Agence des partenariats public-privé du Québec	8.1	8.1	-	0.3
	8.1	8.1	-	0.3
Culture, Communications et Condition féminine				
Bibliothèque et Archives nationales du Québec	88.7	91.9	(3.2)	2.3
Commission de reconnaissance des associations d'artistes et des associations de producteurs	0.7	0.7	-	-
Conseil des arts et des lettres du Québec	82.0	82.0	-	(0.3)
Conservatoire de musique et d'art dramatique du Québec	22.4	22.4	-	-
Musée d'art contemporain de Montréal	11.3	11.8	(0.5)	-
Musée de la civilisation	28.5	29.0	(0.5)	-
Musée national des beaux-arts du Québec	18.3	19.3	(1.0)	(0.2)
Régie du cinéma	15.2	5.0	10.2	11.5
Société de développement des entreprises culturelles	66.4	67.2	(0.8)	(0.9)
Société de la Place des Arts de Montréal	36.9	38.5	(1.6)	(0.3)
Société de télédiffusion du Québec	73.2	78.5	(5.3)	(7.9)
Société du Grand Théâtre de Québec	10.2	10.2	-	-
	453.8	456.5	(2.7)	4.2
Développement durable, Environnement et Parcs				
Société québécoise de récupération et de recyclage	59.1	61.9	(2.8)	-
	59.1	61.9	(2.8)	-
Développement économique, Innovation et Exportation				
Centre de recherche industrielle du Québec	28.5	30.5	(2.0)	0.1
Fonds de la recherche en santé du Québec	88.7	89.8	(1.1)	(1.4)
Fonds québécois de la recherche sur la nature et les technologies	51.1	48.7	2.4	4.7
Fonds québécois de la recherche sur la société et la culture	50.0	49.5	0.5	3.2
Investissement Québec	289.9	269.2	20.7	31.7
Société du parc industriel et portuaire de Bécancour	4.7	6.2	(1.5)	(0.8)
	512.9	493.9	19.0	37.5

Appendix 6.3

Results of Extrabudgetary Agencies
(millions of dollars)

	2007-2008			2006-2007
	Revenues	Expenditures	Results	Results
Éducation, Loisir et Sport				
Institut de tourisme et d'hôtellerie du Québec	30.2	30.5	(0.3)	(0.2)
	30.2	30.5	(0.3)	(0.2)
Emploi et Solidarité sociale				
Cree Hunters and Trappers Income Security Board	21.2	21.5	(0.3)	0.1
	21.2	21.5	(0.3)	0.1
Finances				
Autorité des marchés financiers	106.7	80.1	26.6	31.1
Bureau de décision et de révision en valeurs mobilières	2.2	2.2	-	0.5
Institut de la statistique du Québec	25.5	25.5	-	(0.5)
Société de financement des infrastructures locales du Québec	573.2	609.4	(36.2)	(21.0)
	707.6	717.2	(9.6)	10.1
Justice				
Commission des services juridiques	133.5	133.5	-	2.6
Fonds d'aide aux recours collectifs	1.1	2.0	(0.9)	(0.6)
Office des professions du Québec	7.1	7.4	(0.3)	(1.2)
Société québécoise d'information juridique	12.9	12.8	0.1	0.4
Tribunal administratif du Québec	28.7	29.0	(0.3)	(1.5)
	183.3	184.7	(1.4)	(0.3)
Relations internationales				
Office Québec-Amériques pour la jeunesse	2.4	2.4	-	(0.1)
	2.4	2.4	-	(0.1)
Ressources naturelles et Faune				
Agence de l'efficacité énergétique	39.5	39.4	0.1	(0.6)
Fondation de la faune du Québec	4.4	4.4	-	(0.7)
Régie de l'énergie	10.1	10.8	(0.7)	0.1
Société nationale de l'amiante	0.5	0.5	-	(0.5)
	54.5	55.1	(0.6)	(1.7)
Santé et Services sociaux				
Commission de la capitale nationale du Québec	18.9	20.4	(1.5)	(0.5)
Corporation d'urgences-santé	86.6	86.6	-	-
Héma-Québec	296.9	296.9	-	-
Institut national de santé publique du Québec	31.6	31.6	-	-
Régie de l'assurance maladie du Québec	7,250.3	7,250.3	-	-
	7,684.3	7,685.8	(1.5)	(0.5)

Appendix 6.3

Results of Extrabudgetary Agencies

(millions of dollars)

	2007-2008			2006-2007
	Revenues	Expenditures	Results	Results
Sécurité publique				
École nationale de police du Québec	27.8	27.8	-	-
École nationale des pompiers du Québec	2.1	2.1	-	0.1
	29.9	29.9	-	0.1
Services gouvernementaux				
Centre de services partagés du Québec	351.8	361.8	(10.0)	(9.5)
Services Québec	54.0	56.4	(2.4)	2.4
Société immobilière du Québec	612.3	612.3	-	4.2
	1,018.1	1,030.5	(12.4)	(2.9)
Tourisme				
Régie des installations olympiques*	47.9	53.2	(5.3)	(2.5)
Société du Centre des congrès de Québec	22.8	23.0	(0.2)	1.3
Société du Palais des congrès de Montréal	57.0	57.0	-	3.2
	127.7	133.2	(5.5)	2.0
Transports				
Agence métropolitaine de transport*	348.2	348.2	-	-
Société des traversiers du Québec	66.4	67.0	(0.6)	(0.9)
	414.6	415.2	(0.6)	(0.9)
Travail				
Commissaire de l'industrie de la construction	1.1	1.3	(0.2)	-
Commission des lésions professionnelles	54.8	56.5	(1.7)	1.3
Commission des normes du travail	57.1	58.3	(1.2)	(0.5)
Commission des relations du travail	15.0	14.8	0.2	0.7
Régie du bâtiment du Québec	46.2	40.9	5.3	5.9
	174.2	171.8	2.4	7.4
Total	**12,798.5**	**13,054.9**	**(256.4)**	**(58.8)**
Consolidation adjustments	(10,588.5)	(10,830.9)	242.4	195.8
Impact of consolidation	**2,210.0**	**2,224.0**	**(14.0)**	**137.0**

* Forecast data correspond to the agency's operating fund.

Note 1: Figures are rounded and the sum of the amounts recorded in respect of each consolidated entities may not correspond to the total.

Note 2: The results of consolidated entities are presented according to their own accounting policies, i.e. before consolidation adjustments.

Appendix 6.4

Results of Special Funds

(millions of dollars)

	2007-2008			2006-2007
	Revenues	Expenditures	Results	Results
Affaires municipales et Régions				
Regional Development Fund	45.0	45.0	-	-
	45.0	45.0	-	-
Conseil du trésor et Administration gouvernementale				
Disaster Assistance Fund for Certain Areas Affected by the Torrential Rains	5.0	5.0	-	-
Information Technology Fund of the Conseil du trésor	0.7	0.7	-	-
Fund in respect of the Ice Storm	27.0	27.0	-	-
	32.7	32.7	-	-
Culture, Communications et Condition féminine				
Québec Cultural Heritage Fund	10.3	2.4	7.9	4.8
	10.3	2.4	7.9	4.8
Développement durable, Environnement et Parcs				
Green Fund	68.6	68.6	-	-
	68.6	68.6	-	-
Éducation, Loisir et Sport				
Sports and Physical Activity Development Fund	30.4	9.5	20.9	13.4
	30.4	9.5	20.9	13.4
Emploi et Solidarité sociale				
Assistance Fund for Independent Community Action	22.7	24.6	(1.9)	(0.2)
Labour Market Development Fund	970.5	1,004.2	(33.7)	20.8
Fonds de fourniture de biens ou de services du ministère de l'Emploi et de la Solidarité sociale	29.9	29.4	0.5	0.7
Information Technology Fund of the Ministère de l'Emploi et de la Solidarité sociale	37.8	37.8	-	-
Fonds québécois d'initiatives sociales	5.7	6.5	(0.8)	0.3
	1,066.6	1,102.5	(35.9)	21.6
Finances				
Financing Fund	575.5	568.1	7.4	14.0
Horse-Racing Industry Fund	13.0	13.0	-	-
Fonds du centre financier de Montréal	1.3	1.2	0.1	-
Special Olympic Fund	-	-	-	20.4
	589.8	582.3	7.5	34.4

Appendix 6.4

Results of Special Funds

(millions of dollars)

	2007-2008			2006-2007
	Revenues	Expenditures	Results	Results
Justice				
Fonds d'aide aux victimes d'actes criminels	16.6	14.5	2.1	5.1
Civil Status Fund	18.6	18.5	0.1	(0.6)
Register Fund of the Ministère de la Justice	28.9	22.2	6.7	9.6
	64.1	55.2	8.9	14.1
Ressources naturelles et Faune				
Land Information Fund	109.2	103.0	6.2	39.4
Geographic Information Fund	3.3	3.7	(0.4)	0.3
Forestry Fund	369.3	376.9	(7.6)	(3.0)
	481.8	483.6	(1.8)	36.7
Revenu				
Fonds de fourniture de biens ou de services du ministère du Revenu	16.8	16.8	-	-
Collection Fund	85.4	91.3	(5.9)	(0.6)
Fonds des pensions alimentaires*	41.8	41.8	-	-
Information Technology Fund of the Ministère du Revenu	50.6	50.6	-	-
	194.6	200.5	(5.9)	(0.6)
Santé et Services sociaux				
Prescription Drug Insurance Fund	2,893.7	2,893.7	-	-
	2,893.7	2,893.7	-	-
Sécurité publique				
Police Services Fund	435.1	435.1	-	-
	435.1	435.1	-	-
Services gouvernementaux				
Fonds du service aérien gouvernemental	62.2	59.0	3.2	4.3
	62.2	59.0	3.2	4.3
Tourisme				
Tourism Partnership Fund	131.1	135.6	(4.5)	0.5
	131.1	135.6	(4.5)	0.5

Appendix 6.4

Results of Special Funds

(millions of dollars)

	2007-2008			2006-2007
	Revenues	Expenditures	Results	Results
Transports				
Road Network Preservation and Improvement Fund	924.1	924.1	-	-
Rolling Stock Management Fund	82.0	82.0	-	-
Fund for the Contribution of Motorists to Public Transit	70.0	70.0	-	-
Fund for the Sale of Goods and Services of the Ministère des Transports	10.1	10.1	-	0.4
	1,086.2	1,086.2	-	0.4
Total	**7,192.2**	**7,191.8**	**0.4**	**129.9**
Consolidation adjustments	(5,697.3)	(5,740.6)	43.3	(6.7)
Impact of consolidation	**1,494.9**	**1,451.2**	**43.7**	**123.2**

* This fund also performs fiduciary activities outside of the government reporting entity.

Note 1: Figures are rounded and the sum of the amounts recorded in respect of each consolidated entities may not correspond to the total.

Note 2: The results of consolidated entities are presented according to their own accounting policies, i.e. before consolidation adjustments.

Appendix 6.5

Results of Defined-Purpose Accounts

(millions of dollars)

	2007-2008			2006-2007
	Revenues	Expenditures	Results	Results
Affaires municipales et Régions				
2000-2007 Infrastructure program	67.6	67.6	-	-
2005 Infrastructure Program	68.9	68.9	-	-
	136.5	136.5	-	-
Agriculture, Pêcheries et Alimentation				
Financing of certain agriculture and fishing activities	5.5	5.5	-	-
Financing of agricultural risk management programs	192.6	192.6.	-	-
Training, partnership and organization of special events	2.5	2.5	-	0.5
	200.6	200.6	-	0.5
Conseil exécutif				
Financing the Youth Action Strategy	-	14.2	(14.2)	(19.6)
Financing the Défi de l'entrepreneuriat jeunesse Strategy	-	0.2	(0.2)	(2.2)
Regionalization of financial assistance decisions towards regional youth forums	-	-	-	(2.0)
	-	14.4	(14.4)	(23.8)
Culture, Communications et Condition féminine				
Application of the policy of integration of the arts into architecture and the environment of buildings as well as government and public sites	0.5	0.6	(0.1)	(0.3)
Financing of autonomous service units - Centre de conservation du Québec	0.5	0.4	0.1	0.1
Training, partnership and organization of special events	0.8	0.8	-	-
	1.8	1.8	-	(0.2)
Développement durable, Environnement et Parcs				
Financing of autonomous service units - Centre d'expertise en analyse environnementale du Québec	1.6	2.1	(0.5)	(0.5)
Training, partnership and organization of special events	1.9	1.9	-	0.1
	3.5	4.0	(0.5)	(0.4)

Appendix 6.5

Results of Defined-Purpose Accounts

(millions of dollars)

	2007-2008			2006-2007
	Revenues	Expenditures	Results	Results
Développement économique, Innovation et Exportation				
Training, partnership and organization of special events	0.4	0.4	-	-
	0.4	0.4	-	-
Éducation, Loisir et Sport				
Minority-language and second-language teaching	25.7	29.4	(3.7)	11.1
Financing of Millennium Scholarships	79.5	79.5	-	-
Fixed-asset Financing of the Crie and Kativik School Boards and the Naskapi School	15.3	15.3	-	-
Training in federal penitentiaries	4.6	4.6	-	-
Training, partnership and organization of special events	0.8	0.8	-	(0.2)
Literacy program	2.5	2.5	-	-
	128.4	132.1	(3.7)	10.9
Emploi et Solidarité sociale				
Application of the Québec Parental Insurance Plan	350.0	350.0	-	-
Financing of pilot projects for elderly workers	10.0	10.0	-	0.1
Training, partnership and organization of special events	0.1	0.1	-	0.1
	360.1	360.1	-	0.2
Finances				
Transfer of revenues from a portion of the federal excise tax on gasoline and the provision of additional money pursuant to Act C-66	184.2	184.2	-	-
	184.2	184.2	-	-
Immigration et Communautés culturelles				
Training, partnership and organization of special events	0.6	0.6	-	-
	0.6	0.6	-	-

Appendix 6.5

Results of Defined-Purpose Accounts

(millions of dollars)

	2007-2008			2006-2007
	Revenues	Expenditures	Results	Results
Justice				
Agreement respecting the Contraventions Act	0.5	0.5	-	-
Canada Investment Fund for the renewal of Legal Aid	-	-	-	-
Training, partnership and organization of special events	-	-	-	-
	0.5	0.5	-	-
Relations internationales				
Training, partnership and organization of special events	0.5	0.5	-	-
	0.5	0.5	-	-
Ressources naturelles et Faune				
Financing measures for protecting, securing, redeveloping and restoring mine sites	-	3.5	(3.5)	-
Training, partnership and organization of special events	1.5	1.8	(0.3)	0.6
Mining sector cooperation project with Bolivia	-	-	-	-
	1.5	5.3	(3.8)	0.6
Revenu				
Goods and services tax administration	134.6	134.6	-	-
	134.6	134.6	-	-
Santé et Services sociaux				
Financing of services to seniors with reduced mobility	30.0	30.0	-	-
Financing of the program to assist pathological gamblers	22.0	22.0	-	-
Training, partnership and organization of special events	1.0	2.8	(1.8)	(0.9)
Implementation of the Informatization Plan of the Health and Social Services Network	35.9	74.6	(38.7)	0.1
	88.9	129.4	(40.5)	(0.8)

Appendix 6.5

Results of Defined-Purpose Accounts

(millions of dollars)

	2007-2008			2006-2007
	Revenues	Expenditures	Results	Results
Sécurité publique				
Administration of the Firearms Act	5.0	5.0	-	-
Financing of autonomous service units - Laboratoire de sciences judiciaires et de médecine légale	4.0	4.0	-	-
Financing of the joint civil defence program	0.4	0.3	0.1	0.2
Financing of the program to assist pathological gamblers	3.0	3.0	-	-
Training, partnership and organization of special events	0.8	1.2	(0.4)	2.1
	13.2	13.5	(0.3)	2.3
Transports				
Airport fixed-asset financing	2.6	2.6	-	-
Training, partnership and organization of special events	0.3	0.3	-	-
2000-2007 Infrastructure program	17.6	17.6	-	-
	20.5	20.5	-	-
Travail				
Financing of the Bureau d'évaluation médicale	2.5	2.5	-	-
Training, partnership and organization of special events	-	-	-	-
	2.5	2.5	-	-
Total	**1,278.1**	**1,341.2**	**(63.1)**	**(10.8)**
Consolidation adjustments	(731.1)	(794.2)	63.1	10.8
Impact of consolidation	**547.0**	**547.0**	-	-

Note 1 : Figures are rounded and the sum of the amounts recorded in respect of each consolidated entities may not correspond to the total.

Note 2 : The results of consolidated entities are presented according to their own accounting policies, i.e. before consolidation adjustments.

Appendix 6.6

Government Corporations Accounted for at their Consolidation Value

Capital Financière agricole inc.

Corporation d'hébergement du Québec

Financement-Québec

Fonds d'indemnisation du courtage immobilier

Hydro-Québec*

Immobilière SHQ

IQ FIER inc.

IQ Immigrants Investisseurs Inc.

Loto-Québec

Société de développement de la Baie James (SDBJ)

Société de l'assurance automobile du Québec (excluding the automobile insurance mandate)*

Société des alcools du Québec

Société des établissements de plein air du Québec

Société générale de financement du Québec

Société Innovatech du Grand Montréal

Société Innovatech du sud du Québec

Société Innovatech Québec et Chaudière-Appalaches

Société Innovatech Régions ressources

* These corporations also perform fiduciary activities outside of the government reporting entity.

Appendix 6.7

Agencies and Funds Performing Activities not Included in the Government Reporting Entity

Caisse de dépôt et placement du Québec

Centraide Committee - Public Sector

Commission administrative des régimes de retraite et d'assurances

Commission de la construction du Québec

Public Curator (fiduciary portion)

Fonds central de soutien à la réinsertion sociale

Fonds d'assurance-garantie administered by the Régie des marchés agricoles et alimentaire du Québec

Parental Insurance Fund

Crop Insurance Fund

Fonds d'assurance-stabilisation des revenus agricoles

Fonds des cautionnements individuels des agents de voyages

Fonds des pensions alimentaires (fiduciary portion)

Fonds d'indemnisation des clients des agents de voyages

Fonds d'indemnisation des services financiers

Fonds du compte de stabilisation du revenu agricole

Trust funds

Fonds national de formation de la main-d'oeuvre

Hydro-Québec - Pension Plan

Régie des rentes du Québec

APPENDIX

APPENDIX A 2007-2008 EXPENDITURE BUDGET – BREAKDOWN BY MISSIONS

IN BRIEF

The government's total expenditures are broken down into six major government missions, namely: Health and Social Services, Education and Culture, Economy and Environment, Support for Individuals and Families, Administration and Justice, and Debt Payment.

Three missions account for nearly three quarters of total expenditures:

— The Health and Social Services mission is 38.8% of total expenditures;

— The Education and Culture mission, representing 23.0% of total expenditures;

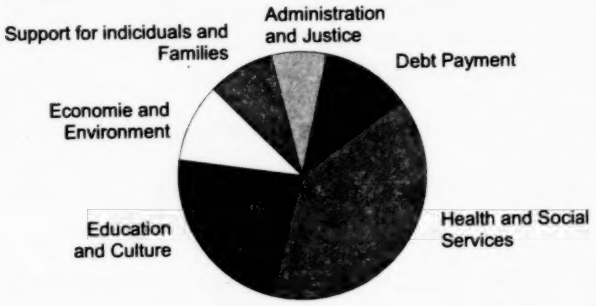
— The Debt Payment mission, which accounts for 11.9% of total expenditures

1. Expenditure Budget – Breakdown by Missions

The programs appearing in the 2007-2008 Expenditure Budget are broken down into six missions corresponding to the main functions of the government.

The data on the missions do not included expenditures relating to special funds nor those of government agencies whose budget is not voted by the National Assembly.

2007-2008 Expenditure Budget – Breakdown by Missions[1]



	%
Health and Social Services	38.8
Education and Culture	23.0
Economy and Environment	10.3
Support for individuals and Families	8.7
Administration and Justice	7.3
Debt Payment	11.9
Total	**100.0**

[1] Excluding anticipated lapsed appropriations and appropriations carried over in 2008-2009.

2007-2008 Expenditures by Portfolio and Mission

(millions of dollars)

Portfolios	Missions						
	Health and Social Services	Education and Culture	Economy and Environment	Support for Individuals and Families	Administration and Justice	Debt Payment	Total
National Assembly	-	-	-	-	105.2	-	105.2
Persons Appointed by the National Assembly	-	-	-	-	74.3	-	74.3
Affaires municipales et Régions	-	-	1,027.4	-	740.9	-	1,768.3
Agriculture, Pêcheries et Alimentation	-	-	703.0	-	-	-	703.0
Conseil du trésor et Administration gouvernementale	-	-	-	-	599.9	-	599.9
Conseil exécutif	-	-	-	-	316.4	-	316.4
Culture, Communications et Condition féminine	-	616.6	-	7.2	-	-	623.8
Développement durable, Environnement et Parcs	-	-	194.4	-	-	-	194.4
Développement économique, Innovation et Exportation	-	-	755.8	-	-	-	755.8
Éducation, Loisir et Sport	-	13,395.2	-	-	-	-	13,395.2
Emploi et Solidarité sociale	-	-	800.4	3,326.1	-	-	4,126.5
Famille et Aînés	-	-	-	1,803.6	-	-	1,803.6
Finances	-	-	-	-	159.9	7,244.0	7,403.9
Immigration et Communautés culturelles	-	110.6	-	-	0.7	-	111.3
Justice	-	-	-	209.4	426.4	-	635.9
Relations internationales	-	-	116.2	-	-	-	116.2
Ressources naturelles et Faune	-	-	448.9	-	-	-	448.9
Revenu	-	-	-	-	926.6	-	926.6
Santé et Services sociaux	23,788.5	-	54.6	-	-	-	23,843.2
Sécurité publique	-	-	-	-	991.8	-	991.8
Services gouvernementaux	-	-	-	-	83.6	-	83.6
Tourisme	-	-	140.7	-	-	-	140.7
Transports	-	-	2,074.8	-	-	-	2,074.8
Travail	-	-	-	-	31.7	-	31.7
Anticipated Lapsed Appropriations	-	-	-	-	-	-	(150.0)*
Carry-over Appropriations in 2008-2009	-	-	-	-	-	-	(78.8)*
Total Missions	23,788.5	14,122.4	6,316.2	5,346.4	4,457.5	7,244.0	61,046.2

* Anticipated lapsed appropriations and carry-over appropriations in 2008-2009 are not broken down by mission since they will be allocated among the missions during the course of the year.

Note: Figures are rounded and the sum of the amounts recorded in respect of each portfolio may not correspond to the total.

Mission Health and Social Services, Expenditures by Portfolio and Program

(millions of dollars)

Portfolios and Programs	Expenditure Budget 2007-2008	Expenditure Budget 2006-2007	Probable Expenditure 2006-2007	Expenditures 2005-2006	Expenditures 2004-2005
Santé et Services sociaux					
National Operations	**307.3**	303.8	299.1	263.0	257.9
Regional Operations*	**17,333.1**	16,395.6	16,482.9	15,542.9	15,077.6
Office des personnes handicapées du Québec	**12.4**	11.7	11.7	11.2	10.4
Régie de l'assurance maladie du Québec	**6,135.8**	5,648.0	5,648.0	5,346.3	5,235.9
Total of this Mission	**23,788.5**	22,359.2	22,441.7	21,163.4	20,581.7

* Amounts set aside for pay equity have been distributed among the respective programs.

Note: Figures are rounded and the sum of the amounts recorded for each program may not correspond to the total. Program spending is presented according to the 2007-2008 budget structure.

Mission Education and Culture, Expenditures by Portfolio and Program

(millions of dollars)

Portfolios and Programs	Expenditure Budget 2007-2008	Expenditure Budget 2006-2007	Probable Expenditure 2006-2007	Expenditures 2005-2006	Expenditures 2004-2005
Culture, Communications et Condition féminine					
Charter of the French Language	**23.0**	22.9	22.6	21.7	22.0
Internal Management, Centre de conservation du Québec and Commission des biens culturels du Québec	**45.5**	40.3	42.4	37.5	37.9
Support for Culture, Communications and Government Corporations	**548.1**	527.9	526.8	477.1	466.3
Éducation, Loisir et Sport					
Administration and Consulting	**132.5**	129.2	128.2	124.1	124.8
Financial Assistance for Education	**402.6**	373.9	367.0	320.8	247.6
Development of Recreation and Sport	**62.5**	61.3	60.8	60.1	61.0
Pre-school, Primary and Secondary Education*	**7,764.3**	7,518.3	7,461.0	7,267.3	7,117.9
Higher Education*	**4,256.4**	3,983.6	3,976.3	3,776.1	3,652.1
Tourism and Hotel Industry Training	**21.8**	20.6	20.6	18.8	17.1
Retirement Plans*	**755.1**	737.7	737.7	713.4	653.6
Immigration et Communautés culturelles					
Immigration, Integration and Cultural Communities	**110.6**	105.2	124.2	115.3	119.6
Total of this Mission	**14,122.4**	13,520.8	13,467.7	12,932.0	12,519.9

* Amounts set aside for pay equity have been distributed among the respective programs.

Note: Figures are rounded and the sum of the amounts recorded for each program may not correspond to the total. Program spending is presented according to the 2007-2008 budget structure.

Mission Economy and Environment, Expenditures by Portfolio and Program
(millions of dollars)

Portfolios and Programs	Expenditure Budget 2007-2008	Expenditure Budget 2006-2007	Probable Expenditure 2006-2007	Expenditures 2005-2006	Expenditures 2004-2005
Affaires municipales et Régions					
Housing	**382.9**	337.9	340.5	318.9	324.4
Upgrading Infrastructure and Urban Renewal	**573.3**	582.8	585.4	555.2	471.3
Greater Montréal Promotion and Development	**71.3**	71.8	71.6	75.7	60.8
Agriculture, Pêcheries et Alimentation					
Bio-food Company Development, Training and Food Quality	**385.8**	356.5	375.4	340.2	343.4
Government Agencies	**317.2**	317.3	317.7	317.3	317.6
Développement durable, Environnement et Parcs					
Bureau d'audiences publiques sur l'environnement	**5.4**	5.3	5.5	5.7	5.6
Environmental Protection and Parks Management	**189.0**	183.9	183.3	189.4	201.3
Développement économique, Innovation et Exportation					
Research and Innovation Organizations	**178.0**	161.7	165.8	163.6	165.6
Financial and Technical Support for Economic Development, Research, Innovation and Exports	**577.8**	463.5	473.0	526.2	377.9
Emploi et Solidarité sociale					
Employment Assistance Measures	**800.4**	830.0	838.7	815.1	817.5
Relations internationales					
International Affairs	**116.2**	103.9	101.5	102.1	102.2
Ressources naturelles et Faune					
Management of Natural Resources and Wildlife	**448.9**	392.9	397.3	400.6	364.4
Santé et Services sociaux					
Promotion and Development of the Capitale-Nationale Region	**54.6**	40.0	46.3	36.8	40.1

Mission Economy and Environment, Expenditures by Portfolio and Program (cont'd.)
(millions of dollars)

Portfolios and Programs	Expenditure Budget 2007-2008	Expenditure Budget 2006-2007	Probable Expenditure 2006-2007	Expenditures 2005-2006	Expenditures 2004-2005
Tourisme					
Promotion and Development of Tourism	**140.7**	139.4	143.6	158.6	144.3
Transports					
Administration and Corporate Services	**99.0**	90.6	88.9	79.0	86.6
Transportation Infrastructures	**1,515.3**	1,414.8	1,441.0	1,305.0	1,188.3
Transportation Systems	**460.5**	421.5	413.3	392.2	358.6
Total of this Mission	**6,316.2**	5,913.6	5,988.7	5,781.6	5,370.0

Note: Figures are rounded and the sum of the amounts recorded for each program may not correspond to the total. Program spending is presented according to the 2007-2008 budget structure.

Mission Support for Individuals and Families, Expenditures by Portfolio and Program
(millions of dollars)

Portfolios and Programs	Expenditure Budget 2007-2008	Expenditure Budget 2006-2007	Probable Expenditure 2006-2007	Expenditures 2005-2006	Expenditures 2004-2005
Culture, Communications et Condition féminine					
Status of Women	**7.2**	7.0	6.8	6.5	6.9
Emploi et Solidarité sociale					
Administration	**475.6**	482.7	475.2	495.0	528.3
Financial Assistance Measures	**2,850.5**	2,802.9	2,770.9	2,727.5	2,764.4
Famille et Aînés					
Condition of Seniors	**9.3**	2.9	2.9	2.6	2.0
Public Curator	**37.4**	36.3	44.9	40.9	38.0
Assistance Measures for Families	**1,733.2**	1,663.7	1,645.5	1,538.8	1,456.6
Planning, Research and Administration	**23.7**	25.0	21.1	22.0	18.5
Justice					
Assistance to Persons Brought before the Courts	**209.4**	208.9	220.6	225.4	213.2
Total of this Mission	**5,346.4**	5,229.3	5,188.0	5,058.7	5,027.8

Note: Figures are rounded and the sum of the amounts recorded for each program may not correspond to the total. Program spending is presented according to the 2007-2008 budget structure.

Mission Administration and Justice, Expenditures by Portfolio and Program
(millions of dollars)

Portfolios and Programs	Expenditure Budget 2007-2008	Expenditure Budget 2006-2007	Probable Expenditure 2006-2007	Expenditures 2005-2006	Expenditures 2004-2005
National Assembly					
Associate General Secretariat for Administration and Information	**35.8**	34.8	34.8	34.4	34.8
General Secretariat, parliamentary affairs and institutional affairs	**19.3**	19.2	19.2	19.6	17.2
Statutory Services for Parliamentarians	**50.1**	52.8	52.8	44.9	43.8
Persons Appointed by the National Assembly					
Administration of the Electoral System	**35.8**	95.3	95.3	25.1	25.0
The Lobbyists Commissioner	**2.7**	2.6	2.5	2.5	2.3
The Public Protector	**12.7**	13.0	11.5	11.0	11.3
The Auditor General	**23.1**	22.7	21.1	19.2	19.4
Affaires municipales et Régions					
General Administration	**56.0**	56.9	57.0	53.2	56.1
Commission municipale du Québec	**2.4**	2.3	2.1	1.7	2.5
Compensation in lieu of Taxes and Financial Assistance to Municipalities	**587.9**	713.1	715.3	673.6	639.5
Regional Development and Rurality	**79.9**	68.2	69.0	57.3	50.8
Régie du logement	**14.5**	13.7	15.1	16.2	16.0
Conseil du trésor et Administration gouvernementale					
Commission de la fonction publique	**3.5**	3.5	2.9	2.8	3.0
Contingency Fund	**144.6**	232.1	-	-	-
Retirement and Insurance Plans*	**325.9**	347.2	347.2	299.8	303.6
Secrétariat du Conseil du trésor*	**125.9**	117.8	287.6	165.0	191.6
Conseil exécutif					
Aboriginal Affairs	**183.5**	167.2	155.6	154.0	148.0
Canadian Intergovernmental Affairs	**14.3**	12.4	11.4	11.2	10.6
Lieutenant-Governor's Office	**0.9**	0.9	1.1	1.1	1.0
Youth	**36.6**	9.4	8.5	8.7	19.4
Reform of Democratic Institutions and Access to Information	**5.8**	5.9	5.4	5.6	5.6
Support Services for the Premier and the Conseil exécutif	**75.4**	71.3	51.3	51.8	56.5

* Amounts set aside for pay equity have been distributed among the respective programs.

Mission Administration and Justice, Expenditures by Portfolio and Program (cont'd.)
(millions of dollars)

Portfolios and Programs	Expenditure Budget 2007-2008	Expenditure Budget 2006-2007	Probable Expenditure 2006-2007	Expenditures 2005-2006	Expenditures 2004-2005
Finances					
Department Administration	**45.6**	45.0	45.4	38.5	41.1
Budget and Taxation Policy, Economic Analysis and Administration of Government Financial and Accounting Activities	**114.3**	112.5	61.6	45.1	50.0
Immigration et Communautés culturelles					
Organization Reporting to the Minister	**0.7**	0.7	0.7	0.7	0.7
Justice					
Judicial Activity	**79.6**	77.7	81.4	84.6	71.7
Administration of Justice	**269.4**	269.2	275.7	278.0	283.8
Administrative Justice	**10.2**	10.2	10.0	10.8	11.1
Protection Organization Reporting to the Minister	**7.9**	7.7	7.5	7.5	7.5
Criminal and Penal Prosecutions	**59.3**	58.2	61.6	47.0	44.6
Revenu					
Tax Administration	**926.6**	1,064.7	1,070.7	1,022.4	932.3
Sécurité publique					
Agencies Reporting to the Minister	**28.2**	25.9	27.6	27.4	29.0
Security, Prevention and Internal Management	**455.9**	436.3	459.8	417.9	431.7
Sûreté du Québec	**507.7**	471.4	499.5	496.7	480.2
Services gouvernementaux					
Government Services	**83.6**	71.9	79.3	97.0	40.6
Travail					
Labour	**31.7**	32.3	35.3	60.7	73.7
Total of this Mission	**4,457.5**	4,745.9	4,682.9	4,293.2	4,155.8

Note: Figures are rounded and the sum of the amounts recorded for each program may not correspond to the total. Program spending is presented according to the 2007-2008 budget structure.

Mission Debt Payment, Expenditures by Portfolio and Program

(millions of dollars)

Portfolios and Programs	Expenditure Budget 2007-2008	Expenditure Budget 2006-2007	Probable Expenditure 2006-2007	Expenditures 2005-2006	Expenditures 2004-2005
Finances					
Debt Service and Interest on the Retirement Plans Account	**7,244.0**	6,967.0	6,967.0	6,875.4	6,853.2
Total of this Mission	**7,244.0**	6,967.0	6,967.0	6,875.4	6,853.2
Anticipated Lapsed Appropriations	**(150.0)**				
Carry-over Appropriations in 2008-2009	**(78.8)**				
Mission Total	**61,046.2**	**58,736.0**	**58,736.0**	**56,104.2**	**54,508.5**

Note: Figures are rounded and the sum of the amounts recorded for each program may not correspond to the total. Program spending is presented according to the 2007-2008 budget structure.

APPENDIX B ECONOMIC AND BUDGETARY INDICATORS

IN BRIEF

This appendix presents the evolution of principal economic and budgetary indicators in Québec since the 1993-1994 fiscal year over a period of 15 years. It is composed of the proceeding three tables:

— The evolution in Québec of certain specific indicators;

— The evolution of program spending, debt service as well as total expenditures;

— Expenditures by portfolio.

B.1

Change in Certain Specific Indicators for Québec

	Population[1] in Thousands	GDP Growth Rate[2] %	Inflation Rate in Canada[3] %	Program Spending as % of GDP	Program Spending Per Capita $	Program Spending Per Capita % Variation
1993-1994	7,155	2.4	1.9	21.9	4,966	(0.7)
1994-1995	7,192	5.1	0.2	21.3	5,040	1.5
1995-1996	7,219	4.0	2.2	20.3	4,992	(1.0)
1996-1997	7,247	1.8	1.6	19.2	4,772	(4.4)
1997-1998	7,275	4.4	1.6	18.4	4,769	(0.1)
1998-1999	7,296	4.2	1.0	18.0[4]	5,078	6.5
1999-2000	7,323	7.4	1.7	18.0	5,168	1.8
2000-2001	7,357	6.7	2.7	17.9	5,459	5.6
2001-2002	7,397	3.0	2.5	18.1	5,663	3.7
2002-2003	7,446	4.2	2.3	18.2	5,891	4.0
2003-2004	7,495	3.8	2.8	18.1	6,049	2.7
2004-2005	7,549	4.9	1.8	18.1	6,313	4.4
2005-2006	7,598	4.0	2.2	18.0	6,479	2.6
2006-2007[P]	7,652	3.9	2.0	18.2	6,766	4.4
2007-2008[P]	7,700	4.2	2.0	18.2	6,987	3.3

Sources : Secrétariat du Conseil du trésor for program spending data, Statistics Canada and Ministère des Finances for economic data.

[1] Population as of July 1 of the fiscal year considered.

[2] The GDP is calculated on a nominal basis, taking the annual average for the calendar year ending three months before the end of the fiscal year considered.

[3] For the calendar year ending three months before the end of the fiscal year considered.

[4] Rate corrected to exclude, on the one hand, the impact of the Canada-Québec Labour Market Agreement, which came into force in 1998-1999, for an amount of $595.6 million, and, on the other hand, the impact of extraordinary expenditures effected in 1998-1999 to implement the financial restructuring and consolidation plan for health and social services establishments, for an amount of $1,007.0 million, and to improve the financial position of the universities, for an amount of $170.0 million. With these amounts included, the rate would have been 18.9%.

[P] Forecast

B.2

Evolution of Expenditures

	Program Spending[1]		Debt Service		Total Expenditures[2]	
	$M	% Variation	$M	% Variation	$M	% Variation
1993-1994	35,534	(0.2)	5,316	11.8	**40,850**	1.2
1994-1995	36,248	2.0	5,882	10.6	**42,130**	3.1
1995-1996	36,039	(0.6)	6,034	2.6	**42,073**	(0.1)
1996-1997	34,583	(4.0)	5,855	(3.0)	**40,438**	(3.9)
1997-1998	34,690	0.3	6,765	15.5	**41,455**	2.5
1998-1999	37,052	1.7[3]	6,573	(2.8)	**43,625**	5.2
1999-2000	37,850	2.2	6,752	2.7	**44,602**	2.2
2000-2001	40,165	6.1	6,972	3.3	**47,137**	5.7
2001-2002	41,888	4.3	6,687	(4.1)	**48,575**	3.1
2002-2003	43,865	4.7	6,583	(1.5)	**50,448**	3.9
2003-2004	45,339	3.4	6,655	1.1	**51,994**	3.1
2004-2005	47,656	5.1	6,853	3.0	**54,509**	4.8
2005-2006	49,229	3.3	6,875	0.3	**56,104**	2.9
2006-2007[P]	51,769	5.2[4]	6,967	1.3	**58,736**	4.7
2007-2008[P]	53,802	3.9	7,244	4.0	**61,046**	3.9

1 Program spending is presented according to the 2007-2008 budget structure.

2 Total expenditures exclude consolidated entities.

3 Rate corrected to exclude, on the one hand, the impact of the Canada-Québec Labour Market Agreement, which came into force in 1998-1999, for an amount of $595.6 million, and, on the other hand, the impact of extraordinary expenditures effected in 1998-1999 to implement the financial restructuring and consolidation plan for health and social services establishments, for an amount of $1007.0 million, and to improve the financial position of the universities, for an amount of $170.0 million. The growth rate, taking these expenditures into account, would have been 6.8%.

4 This growth rate includes an impact of $242.0 million in 2006-2007 following the decision of the Commission de l'équité salariale to spread out salary equity payments into seven payments instead of eight. It also includes a one-time expenditure of $69.0 million for the general elections on March 26, 2007. Excluding these expenditures, the rate of increase in program spending would be 4.5%.

F Forecast.

B.3

Expenditures by Portfolio

(millions of dollars)

	Expenditure Budget 2007-2008	Probable Expenditure 2006-2007	Actual Expenditures 2005-2006	2004-2005	2003-2004
National Assembly	105	107	99	96	97
Persons Appointed by the National Assembly	74	130	58	58	93
Affaires municipales et Régions	1,768	1,856	1,752	1,621	1,537
Agriculture, Pêcheries et Alimentation	703	693	657	661	661
Conseil du trésor et Administration gouvernementale*	600	638	468	498	411
Conseil exécutif	316	233	232	241	195
Culture, Communications et Condition féminine	624	599	543	533	520
Développement durable, Environnement et Parcs	194	189	195	207	222
Développement économique, Innovation et Exportation	756	639	690	544	534
Éducation, Loisir et Sport*	13,395	12,752	12,280	11,874	11,568
Emploi et Solidarité sociale	4,126	4,085	4,038	4,110	4,198
Famille et Aînés	1,804	1,714	1,604	1,515	1,457
Finances	160	107	84	91	85
Immigration et Communautés culturelles	111	125	116	120	127
Justice	636	657	653	632	597
Relations internationales	116	101	102	102	111
Ressources naturelles et Faune	449	397	401	365	419
Revenu	927	1,071	1,022	932	748
Santé et Services sociaux*	23,843	22,488	21,200	20,622	19,063
Sécurité publique	992	987	942	941	932
Services gouvernementaux	84	79	97	41	39
Tourisme	141	144	159	144	146
Transports	2,075	1,943	1,776	1,634	1,514
Travail	32	35	61	74	65
Change in the Provision for Losses on Equity Investments	-	-	-	-	-
Anticipated Lapsed Appropriations	(150)				
Carry-over Appropriations in 2008-2009	(79)				
Program spending	**53,802**	**51,769**	**49,229**	**47,656**	**45,339**
Debt Service	7,244	6,967	6,875	6,853	6,655
Total Expenditures	**61,046**	**58,736**	**56,104**	**54,509**	**51,994**

* Amounts set aside for pay equity have been distributed among the respective departments.

Note: Figures are rounded and the sum of the amounts recorded in respect of each portfolio may not correspond to the total. Program spending is presented according to the 2007-2008 budget structure.

Actual Expenditures

2002-2003	2001-2002	2000-2001	1999-2000	1998-1999	1997-1998	1996-1997	1995-1996	1994-1995	1993-1994
94	91	82	77	77	69	82	88	89	83
66	52	43	42	95	37	43	100	86	38
1,560	1,585	1,356	1,110	1,007	1,179	1,238	1,412	1,407	1,289
640	650	713	512	530	498	584	642	640	656
499	455	424	352	405	581	580	501	526	509
167	121	104	217	78	74	76	89	89	76
498	486	536	489	517	415	415	424	434	450
208	207	212	236	177	183	178	186	190	195
890	857	907	773	746	558	514	628	676	538
11,161	10,609	10,181	9,875	9,615	9,486	10,078	10,498	10,490	10,199
4,191	4,086	4,101	4,061	4,148	3,765	3,933	4,004	3,994	3,876
1,282	1,137	914	700	575	478	419	416	383	344
97	91	90	67	61	128	58	61	66	68
129	125	102	100	102	93	96	100	100	106
564	531	488	478	505	473	485	475	514	522
110	111	103	98	87	77	83	100	94	100
435	435	455	549	463	372	421	453	491	530
810	640	742	742	864	1,103	651	532	513	582
17,911	17,183	16,107	14,824	14,586	12,908	12,848	13,020	13,054	12,927
868	796	741	697	701	661	693	716	716	711
43	36	36	48	33	41	43	27	23	22
143	109	147	148	106	85	81	78	84	74
1,432	1,410	1,504	1,576	1,504	1,360	929	1,460	1,551	1,532
67	85	77	79	70	66	66	68	72	67
-	-	-	-	-	-	(11)	(39)	(34)	40
43,865	**41,888**	**40,165**	**37,850**	**37,052**	**34,690**	**34,583**	**36,039**	**36,248**	**35,534**
6,583	6,687	6,972	6,752	6,573	6,765	5,855	6,034	5,882	5,316
50,448	**48,575**	**47,137**	**44,602**	**43,625**	**41,455**	**40,438**	**42,073**	**42,130**	**40,850**

Conseil du trésor
Québec